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UNITED STATES INTERNAL REVENUE
REGULATIONS NO. 2 :: REVISED JULY 1, 1908

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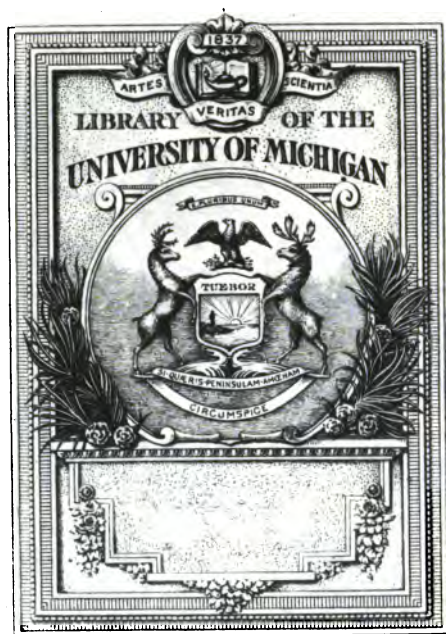
INSTRUCTIONS
TO
INTERNAL REVENUE OFFICERS
CONCERNING
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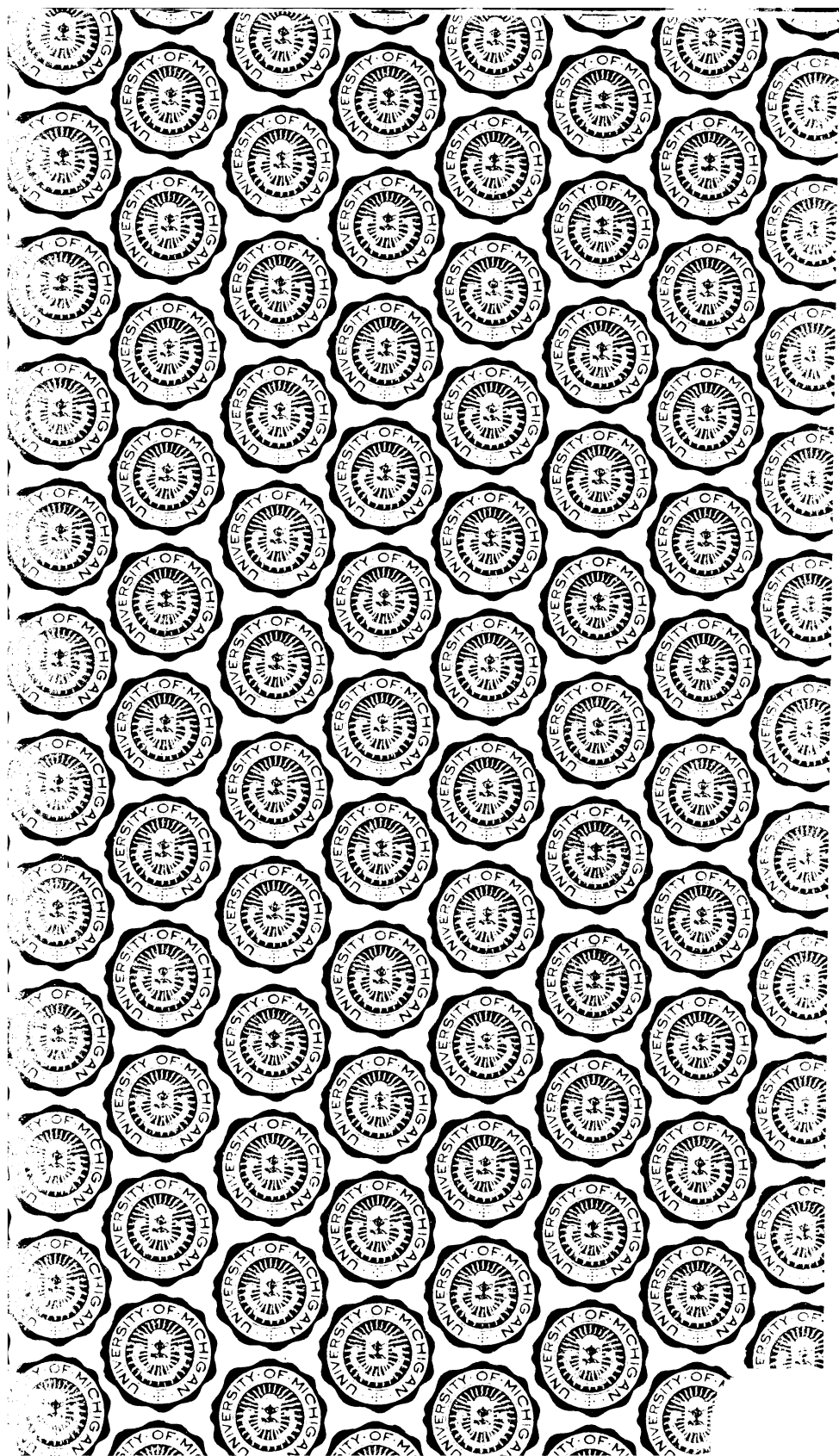
Internal revenue law - U.S.

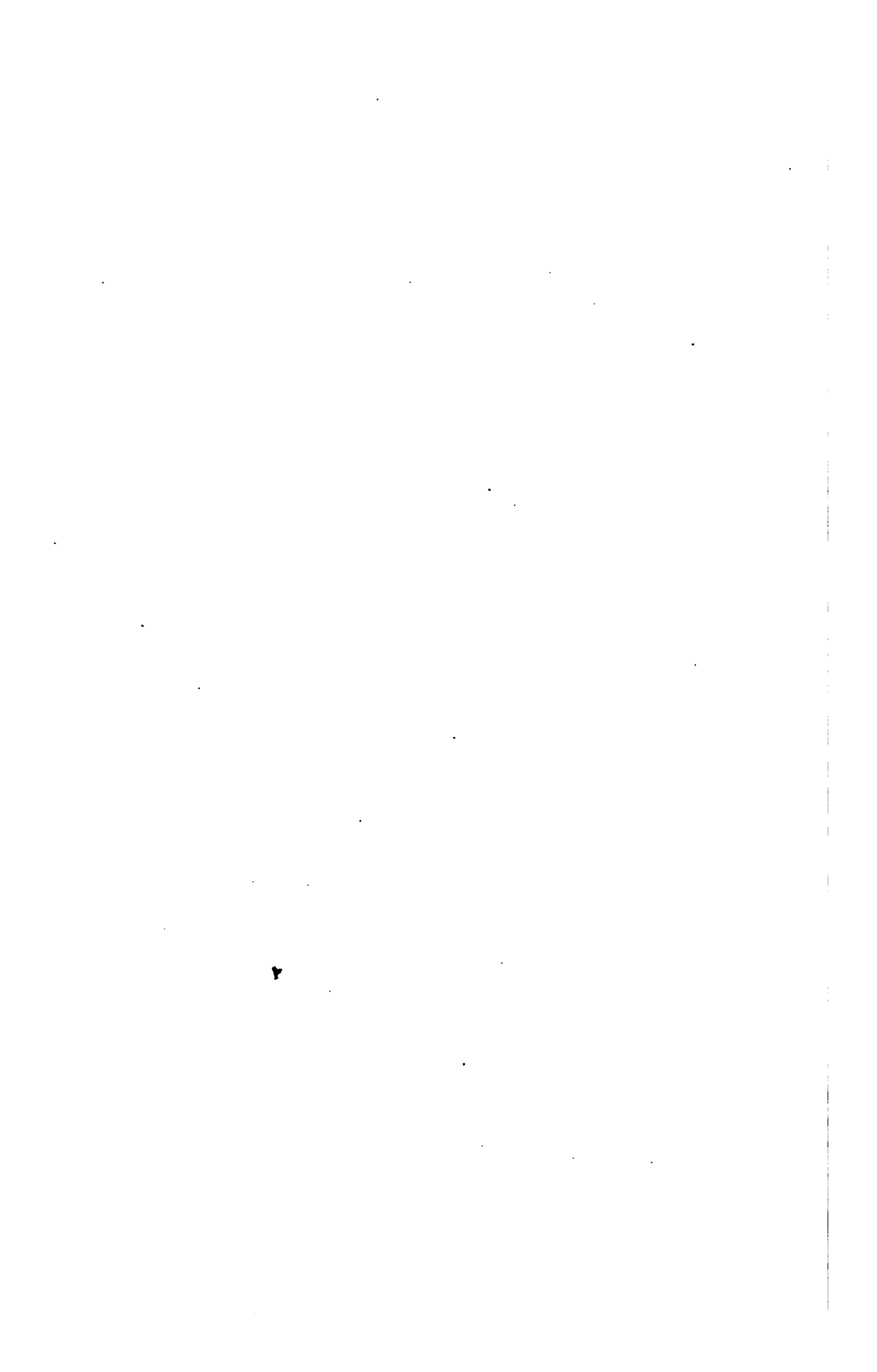
1908



WASHINGTON
GOVERNMENT PRINTING OFFICE
1908











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UNITED STATES INTERNAL REVENUE
REGULATIONS NO. 2 :: REVISED JULY 1, 1908

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INSTRUCTIONS

TO

INTERNAL REVENUE OFFICERS

CONCERNING

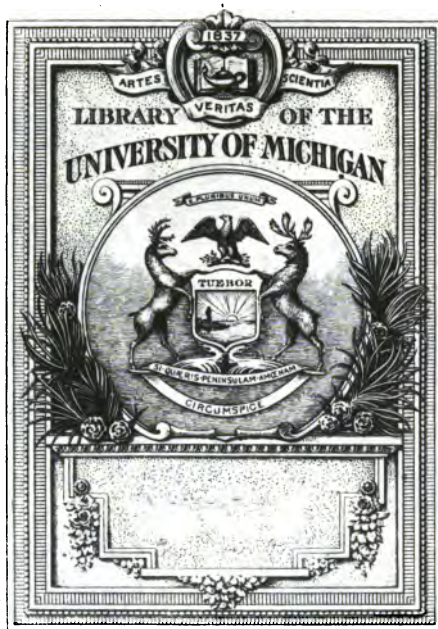
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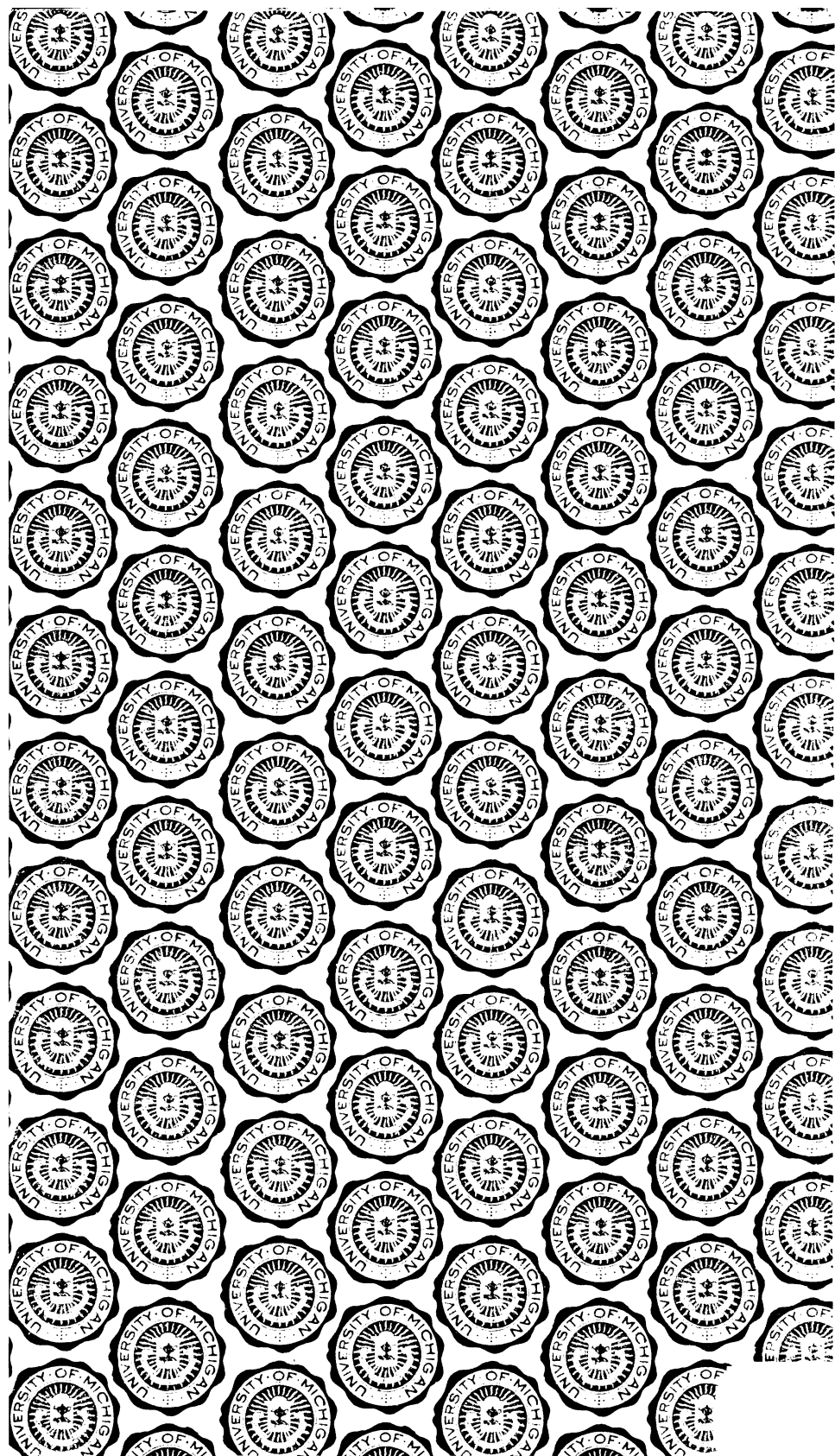
Internal Revenue Accounts

1908



WASHINGTON
GOVERNMENT PRINTING OFFICE
1908





viduals, as the case may be, for all moneys collected, and for every act done or neglected to be done, by any of his deputies while acting as such."

The officers of this Department are not authorized to excuse any collector from strict compliance with the law on account of loss sustained by him through the action of any of his deputies, and it is, therefore, to the interest of every collector to require of his deputies "bonds or other securities" for the faithful performance of their duties, and to keep strict account of all taxes assigned to them for collection, and of stamps intrusted to them, and also to require them to provide proper safes or vaults for all stamps in their charge.

In no case should any of the original assessment lists be placed in the hands of a deputy, but copies thereof, by divisions, should be prepared for their use, and the amount of taxes assigned to them for collection should be charged to them in full.

The collector should require each deputy, after he has disposed of all the taxes on any list, to return the transcript of the list so marked that it can be readily seen how each tax thereon was disposed of, and the taxes reported as uncollectible should be accompanied by the deputy's vouchers in duplicate on Form 53.

Collectors should never sign blank receipts on Form 1 for the use of their deputies. Each deputy should be provided with a book of receipts and should be required, as soon as the receipts in the book become exhausted, to return the stubs to the collector who should promptly forward them to this office. In this connection attention is called to section 3183, Revised Statutes, quoted on page 9 and Circular No. 595, dated March 11, 1901.

Collectors should see that their deputies collect and return all unassessed penalties and interest that the taxpayers are liable to for delinquencies.

Stamp Deputies.

In view of the large number of deputy collectors outside of collectors' offices who are intrusted with internal-revenue stamps for sale to taxpayers, it is found necessary to enjoin upon collectors the careful observance of the following regulations:

1. The collector will keep an account in Record No. 43 with each of such deputies that will show the number, denomination, and value of all stamps furnished them, posting therein, in aggregate, the sales reported each month, so that the exact balance in the hands of each deputy at the close of the month will be shown; and in cases where the sales by a deputy are large, it is desirable to require him to make such reports as will enable the collector to strike this balance as often as once a week, or at least trimonthly.

2. Each stamp deputy is required to keep such of the records of daily receipts Nos. 1, 3, 4, 5, 6, 7, 8, and 127 as the nature of his sales may demand and Record No. 9 in all cases where he deposits his collections directly in the depository. He should keep these records accurately in ink and promptly turn them over to his successor or the collector upon retiring from office.

3. All stamp deputies should be required to forward their collections as often as they reach the sum of \$500, with a report on Form 102, and in *all cases* at the end of each month.

4. As the collector is responsible to the Government for the official acts of his deputies, as well as for the stamps intrusted to them, it is presumed that he will, as often as practicable, by a personal inspection verify their reports of "stamps on hand," and satisfy himself that all the duties imposed upon his deputies are properly performed. This frequent verification will, in a great measure, prevent errors and discrepancies in denominations of stamps, which frequently occur.

Deputy collectors are required to report to the collectors of their respective districts on the following forms, which are furnished by this office:

FORM 24.

Monthly Report of Taxes for Assessment.

To be made to the collector within five days after the close of each month.

For further instructions relating to this report, see Regulations No. 1.

FORM 64.

Monthly Report of Collections and Deposits.

This is a report intended for use by deputies who deposit their collections directly with the designated depository.

It should be made so as to reach the collector within five days after the close of each month.

FORM 65.

Monthly Statement of Tax Account of Deputy Collector: Being a report by the deputy to the collector, of the same kind as the report of the collector to this office on Form 51 B, intended for use only by such deputies as have assessed taxes assigned to them for collection.

It should be forwarded to the collector with Form 64.

FORM 102.

- 102 A.—*Reports of Collections on Lists.*
102 B.—*Report of Spirit Stamps, other than Tax-paid and Export, Issued and on Hand.*
102 C.—*Report of Beer Stamps Sold and on Hand.*
102 D.—*Report of Tax-paid and Export Spirit Stamps Sold and on Hand.*
102 E.—*Report of Cigar and Cigarette Stamps Sold and on Hand.*
102 F.—*Report of Tobacco Stamps Sold and on Hand.*
102 G.—*Report of Special-tax Stamps Sold and on Hand.*
102 H.—*Blank Letter of Inclosure of Reports by Deputy to Collector on Form 102.*
102 I.—*Report of Oleomargarine Stamps Sold and on Hand.*
525.—*Report of Stamps for Adulterated Butter, tax 10 cents per pound.*
526.—*Report of Stamps for Oleomargarine Free from Artificial Coloration, tax one-fourth cent per pound.*
527.—*Report of Stamps for Process or Renovated Butter, tax one-fourth cent per pound.*

Deputies will be expected to report on only such of these forms as the nature of their collections require.

These forms are similar in character to the record books to be kept by collectors, and reports thereon must be made by the deputy to the collector as often as a remittance or deposit is made, in order that the collections may be entered at once upon the collector's records. The last report for the month should be accompanied by a recapitulation by totals on Form 102 H (not in detail), of all former ones made during the month, and its preparation should not be delayed until the last day, so that at the close of business on the last day of the month it will be necessary merely to add the collections of that day to complete the report, which should be mailed to the collector that night or the next day, if possible.

The reports on Form 102 to the collector should in each case be accompanied by the money or certificate of deposit necessary to balance the collections reported, so that the report on Form 64 for the month will not show any balance due from the deputy. Collectors should particularly enjoin their deputies to enter on their reports on Form 102 their collections in detail and in the order in which they are made, and great care should be exercised by collectors in checking the assessment lists by the reports on Form 102, as well as by their records of daily receipts.

The reports on Form 102 should be numbered in regular order, and carefully filed in the collector's office, not only for the purpose of correcting, by reference thereto, any errors that may occur in making

entries therefrom, but because they are often of the greatest importance to collectors in making a final settlement with their deputies.

The successful enforcement of the internal revenue laws depends so much upon the faithful discharge of the duties devolved by law upon deputy collectors as to render it necessary that the utmost vigilance should be exercised by collectors to see that each and every duty is faithfully and promptly performed. Form 63½ will aid collectors in supervising and maintaining a careful oversight of their deputies, and they should personally satisfy themselves that the answers made by each deputy to the interrogatories therein contained are in exact accordance with the facts.

See also 3163a, Compilation of 1900, page 73, for additional powers formerly possessed by supervisors, but now vested in collectors.

Section 3172, Revised Statutes, provides that—

Every collector shall, from time to time, cause his deputies to proceed through every part of his district and inquire after and concerning all persons therein who are liable to pay a special tax, and all persons owning or having the care and management of any objects liable to pay any tax, and to make a list of such persons and enumerate said objects.

Sections 3173, 3174, 3175, 3176, 3177, 3179, 3180, 3181, and 3244, Revised Statutes, section 36, act of June 13, 1898, and act of August 2, 1886, as amended by the act of May 9, 1902, give directions and authority for ascertaining liability to tax.

Section 3183, Revised Statutes, as amended March 1, 1879, provides that—

It shall be the duty of the collectors, or their deputies, in their respective districts, and they are authorized, to collect all the taxes imposed by law, however the same may be designated. And every collector and deputy collector shall give receipts for all sums collected by him, *excepting only when the same are in payment for stamps sold and delivered; but no collector or deputy collector shall issue a receipt in lieu of a stamp representing a tax.*

Section 3184, Revised Statutes, provides that—

Where it is not otherwise provided, the collector shall in person or by deputy, within ten days after receiving any list of taxes from the Commissioner of Internal Revenue, give notice to each person liable to pay any taxes stated therein, to be left at his dwelling or usual place of business, or to be sent by mail, stating the amount of such taxes and demanding payment thereof. If such person does not pay the taxes, within ten days after the service or the sending by mail of such notice, it shall be the duty of the collector or his deputy to collect the said taxes with a penalty of five per centum additional upon the amount of taxes, and interest at the rate of one per centum a month.

In case of neglect or refusal to pay taxes upon demand by the proper officer, it will be the duty of the collector or his deputy to enforce the collection, as provided in sections 3186, 3187, 3188, 3189,

3190, 3191, 3192, 3193, 3194, 3195, 3196, 3197 (as amended), 3200, 3201, 3205, 3207, and 3209, Revised Statutes.

Section 3218, Revised Statutes, as amended by section 9, act of July 31, 1894, provides that—

Every collector shall be charged with the whole amount of taxes, whether contained in lists transmitted to him by the Commissioner of Internal Revenue, or by other collectors, or delivered to him by his predecessor in office, and with the additions thereto, with the par value of all stamps deposited with him, and with all moneys collected for penalties, forfeitures, fees, or costs; and he shall be credited with all payments into the Treasury made as provided by law, with all stamps returned by him uncanceled to the Treasury, and with the amount of taxes contained in the lists transmitted in the manner heretofore provided to other collectors, and by them receipted as aforesaid; also with the amount of the taxes of such persons as may have absconded, or become insolvent, prior to the day when the tax ought, according to the provisions of law, to have been collected, and with all uncollected taxes transferred by him or by his deputy acting as collector to his successor in office: *Provided*, That it shall be proved to the satisfaction of the Commissioner of Internal Revenue, who shall certify the facts to the Auditor for the Treasury, that due diligence was used by the collector. And each collector shall also be credited with the amount of all property purchased by him for the use of the United States, provided he faithfully account for and pay over the proceeds thereof upon a resale of the same as required by law.

Section 3219, Revised Statutes, provides that—

In case of the death, resignation, or removal of any collector, all lists and accounts of taxes uncollected shall be transferred to his successor in office as soon as such successor is appointed and qualified, and it shall be the duty of such successor to collect the same.

MONEY RECEIVABLE FOR INTERNAL REVENUE.

Section 3473, Revised Statutes, as amended by act of February 28, 1878, provides that—

All duties on imports shall be paid in gold and silver coin only, *coin certificates*, or in demand Treasury notes, issued under the authority of the acts of July seventeen, eighteen hundred and sixty-one, chapter five; and February twelve, eighteen hundred and sixty-two, chapter twenty; and all taxes and all other debts and demands than duties on imports, accruing or becoming due to the United States, shall be paid in gold and silver coin, *coin certificates*, Treasury notes, United States notes, or notes of national banks.

This provision of law, so far as it relates to silver coin, is understood to be modified by other laws, as follows:

By the act of July 22, 1876, *trade dollars* are declared to be *not* a legal tender, and collectors are not required to receive them.

The standard silver dollar authorized by act of February 28, 1878, is a legal tender to any amount. The other silver coins, by section

3 of the act of June 9, 1879, are declared to be a legal tender in all sums not exceeding \$10, in full payment of all dues, public and private.

Whenever gold coin is received in payment of taxes, great care should be used to take none that appears to be less than the standard weight fixed by law.

Section 3505, Revised Statutes, provides that—

Any gold coins of the United States, if reduced in weight by natural abrasion not more than one-half of one per centum below the standard weight prescribed by law, after a circulation of twenty years, as shown by the date of coinage, and at a ratable proportion for any period less than twenty years, shall be received at their nominal value by the United States Treasury and its offices, under such regulations as the Secretary of the Treasury may prescribe for the protection of the Government against fraudulent abrasion or other practices.

Section 3511, Revised Statutes, provides that—

* * * And the standard weight of the gold dollar shall be twenty-five and eight-tenths grains; of the quarter eagle, or two and a half dollar piece, sixty-four and a half grains; of the three dollar piece, seventy-seven and four-tenths grains; of the half eagle, or five-dollar piece, one hundred and twenty-nine grains; of the eagle, or ten-dollar piece, two hundred and fifty-eight grains; of the double eagle, or twenty-dollar piece, five hundred and sixteen grains.

The actual coinage of the \$1 and \$3 pieces was discontinued under the authority of the act of September 26, 1890.

The act of June 30, 1876 (19 Stat. L., 64), requires—

That all United States officers charged with the receipt or disbursement of public moneys, and all officers of national banks, shall stamp or write in plain letters the word "counterfeit," "altered," or "worthless," upon all fraudulent notes issued in the form of, and intended to circulate as money, which shall be presented at their places of business; and if such officers shall wrongfully stamp any genuine note of the United States or of the national banks, they shall, upon presentation, redeem such notes at the face value thereof.

If by inadvertence, a genuine note should be thus branded or cut, no loss can accrue to the person performing the act, every national bank being compelled to redeem its issue.

DISPOSITION OF PUBLIC FUNDS.

Internal Revenue Receipts.

By Department Circular No. 37, Internal Revenue No. 725, dated June 5, 1908, and published as Treasury decision 1373, the following instructions were issued:

To Collectors of Internal Revenue:

Special attention is called to new legislation found in the act making appropriations for sundry civil expenses of the Government for

the fiscal year ending June 30, 1909, and for other purposes, approved May 27, 1908, affecting collections and accounts of collectors, which reads as follows:

"After June thirtieth, nineteen hundred and eight, collectors of internal revenue shall pay daily into the Treasury of the United States, under instructions of the Secretary of the Treasury, the gross amounts of all collections of whatever nature, made by authority of law, and the same shall be covered into the Treasury as internal-revenue collections.

"To enable the Secretary of the Treasury to refund money covered into Treasury as internal-revenue collections which under authority of law has heretofore been refunded or returned, thirty thousand dollars.

"For miscellaneous expenses, Internal-Revenue Service, additional to the sum appropriated therefor in the legislative, executive, and judicial appropriation act for the fiscal year nineteen hundred and nine, fifteen thousand dollars.

"Collectors of internal revenue shall render their revenue accounts quarterly."

The objects of the legislation may be briefly summed up as follows, the numbers of the paragraphs corresponding to the paragraphs quoted above:

1. To require collectors to deposit, as internal-revenue collections, to the credit of the Treasurer of the United States, all offers in compromise; all offers pending advertisement and sale, for real estate acquired by the United States in internal-revenue cases; gross proceeds of seizure and distraint sales, and gross proceeds arising from sales of all Government property, and all other collections of a miscellaneous nature.

2. The annual appropriation of \$30,000 is to provide for the return of money representing rejected offers in compromise, offers not considered, and offers or parts thereof proper to be returned to collectors or others; offers for real estate not purchased by the parties making offers for same pending advertisement and sale; money returnable under the provisions of section 3461, Revised Statutes; overplus or surplus proceeds to persons legally entitled to receive the same, if such persons can be found, as provided by section 3195, Revised Statutes, and in all other cases which would have been returnable by the check of the Secretary or by collectors, arising prior to July 1, 1908.

3. The appropriation of \$15,000 additional to the appropriation for "Miscellaneous expenses, Internal-Revenue Service, 1909," is to enable collectors to pay from the appropriation named all expenses, from funds advanced to them, which, prior to July 1, 1908, were payable from the proceeds of sales of property, except taxes payable by stamps on articles sold subject to tax when sold; taxes assessed or assessable on collectors' lists, Form 23, and amounts chargeable on Form 58, such as penalty, interest, etc.; which will be paid from the proceeds of sales as heretofore.

4. Collectors will render their revenue accounts as heretofore—that is, quarterly, upon giving new bonds as collectors, and upon separation from the service as collectors. Under the provisions of the law quoted in corresponding paragraph above, collectors are required to render their revenue accounts as they have hitherto rendered them without express provision of law.

Collectors will, therefore, on and after July 1, 1908, deposit as internal-revenue collections the gross amounts collected by authority of law from whatever source, and such collections when not in payment of taxes payable by stamp and not assessed or assessable in column 10 of the list, shall be charged on Form 58.

Sales of all personalty will be reported on Form 210, and headings of columns in same should be improvised to report sales of old material, etc., one for gross proceeds, one for net proceeds, and one for expenses incident to sale, and the expenses should be reported on Form 210 as at present, and the subvouchers covering such expenses should be attached to and forwarded with Form 85. Form 210 will be revised to meet the requirements, and until it is revised collectors should report thereon monthly when there is anything to report. When there is nothing to report that fact should be made to appear on Form 4.

Sales of real estate should be reported on Form 128, which will also be revised.

As no record of sales of old material, etc., has been prescribed, the last two or three pages of Record 44 may be used for that purpose.

Record 144 will continue to be used, and such changes as may be necessary to record transactions correctly should be made in the headings of columns therein, where the printed headings do not meet the actual needs of the record. This is a record of offers in compromise, sales under section 3208, Revised Statutes, as amended, and section 3460, Revised Statutes, and claims for surplus proceeds under section 3195, Revised Statutes, and claims for net proceeds under section 3461, Revised Statutes, and all claims for return of money under the provisions of the act hereinbefore referred to, approved May 27, 1908.

A form of claim for amounts of rejected offers in compromise, net proceeds of seizure sales, offers for real estate not accepted, etc., No. 627, and for overplus or surplus proceeds, should be executed by persons entitled to recover, and submitted for payment to the collector of the district having records of the transactions. Rejected offers in compromise, offers for real estate not purchased by parties making offers, etc., and overplus or surplus proceeds where persons entitled to receive same are known when the property is sold under distraint as provided by section 3195, Revised Statutes, will be paid by collectors, acting as disbursing agents, from money advanced on requisitions. All claims paid by collectors will be charged on their disbursing accounts, Form 44, for the month in which paid.

Every claim for net proceeds of seizure sales must be taken up, through the collector, with the Commissioner, and if allowed, will be paid by direct settlement warrant.

A memorandum should be attached to the deposit slip covering collections for each day by each collector identifying each offer in compromise, each offer for real estate, proceeds of each seizure sale and each distraint sale, and all other cases not representing ordinary internal-revenue collections, and the amount of each item should be stated. A transcript of this memorandum should be made on the back of each duplicate and triplicate certificate of deposit. It is important that the information indicated appear on the certificates of deposit for purposes of identification, both in this office and the offices of collectors.

The following are given as examples illustrating how indorsements on certificates of deposit are required to be made:

John Smith, offer in compromise.....	\$200
Wood B. Byer, offer for real estate.....	500
Proceeds of seizure sales, case of A. Gain.....	300
Proceeds of distraint sales, case of D. Lay.....	100
Proceeds of sale of old material.....	25
All other collections.....	5,000
Amount of this certificate.....	6,125

While sections 3193 and 3195, Revised Statutes, are amended to the extent that overplus and surplus proceeds of distraint sales can not in any case be returned to legal owner by a collector, but must be deposited as internal-revenue collections, claims for surplus proceeds in cases where persons entitled to receive same are not known at time of sale, will be made and paid as heretofore, as section 3195, Revised Statutes, has been construed to carry with it an appropriation.

The act of Congress hereinbefore quoted amends the statutes relating to seizures and distraints so far as paying expenses incident to seizures and sales, overplus or surplus of the proceeds in distraint sales, from proceeds of sales, and in certain cases depositing money to the credit of the Secretary of the Treasury for a time. Offers in compromise are made under the provisions of section 3229, Revised Statutes, and offers for real estate under the provisions of section 3208, Revised Statutes, as amended. Section 3618, Revised Statutes, as amended, is further amended to the extent that gross proceeds arising from sales of old material, etc., made by collectors of internal revenue shall be deposited and covered into the Treasury as internal-revenue collections instead of the net proceeds "as miscellaneous receipts."

The fees and charges to be made against the proceeds of distraint and seizure sales authorized under the provisions of section 3206, Revised Statutes, are hereby limited to the actual necessary expenses incident to seizures and sales, which expenses will not include traveling expenses and subsistence of deputy collectors, as it is held that such officers are in the discharge of their regular duties when enforcing the laws and regulations in all matters pertaining to the collection of internal taxes except where otherwise provided by law. The fee for drawing and executing a deed for real estate, to be paid by purchaser after the year of redemption shall have expired, not to exceed \$5 in any case, is authorized, but no part of such fee shall be received by any collector, deputy collector, or employee in the Internal-Revenue Service, for his own use. No expenses or fees other than those mentioned above shall be paid or sanctioned, and in no case are they to be deducted from proceeds of sales—the expenses to be paid from funds advanced to collectors, and the fees mentioned by purchasers of the property.

To sum up, each collector will be required to render but one collection account—his revenue account—under the law effective on and after July 1, 1908, instead of four collection accounts required to be rendered prior to that date, namely: Revenue account, Form 79; Miscellaneous, Form 474; Proceeds of old material, etc., 1897, Department Circular 6, and a form of account covering sales of real estate under the provisions of section 3208, Revised Statutes, as amended.

Collectors will make no disbursements except from funds advanced to them for specific purposes, for all of which they will be required to properly account.

Section 3216, Revised Statutes, provides that—

All judgments and moneys recovered or received for taxes, costs, forfeitures, and penalties, shall be paid to collectors as internal taxes are required to be paid.

In compliance with this section clerks of courts are required to pay over all money collected by them in internal-revenue cases to collectors of internal revenue of the respective districts in which the cases arise. For this money the collectors will give the clerks receipts in duplicate on Form 540, the original to be forwarded by the clerk of the court to the Commissioner of Internal Revenue, the duplicate to be retained and filed with the records of the court.

(See circular to clerks of United States courts issued by the Attorney-General April 20, 1898, published in Treasury decisions, Vol. I (1898), No. 19306; also, instructions to attorneys, clerks, etc., by the Department of Justice, dated January 1, 1899; Treasury decision No. 754; and Regulations No. 12, Revised April 18, 1904, p. 21.)

The Secretary of the Treasury, by circular issued from his office April 5, 1905, has directed that collectors of internal revenue living in the same city or town with an assistant treasurer or designated depository, must deposit their receipts at the close of each day. Those at such a distance from a depository that daily deposits are impracticable, must forward their receipts as often as they amount to \$1,000, and at the end of each month, without regard to the amount accumulated.

These regulations are also applicable to deputy collectors located away from the collector's office.

The Department encourages the practice of a deputy collector depositing directly with a depository in the name of his principal, believing that greater economy and dispatch will thereby be attained. In such cases the deputy will see that certificates are issued in the name of the collector for whom he is acting, to whom he should forward the portion of the set (duplicate and triplicate) received by him from the depository.

Collectors should carefully examine the certificates of deposit, when received from the depository, to see that they are absolutely correct as to date, name of collector and district, amount, both written and in figures, account to which applicable, signature, and endorsement on the back per instructions contained in Department Circular No. 37, Internal Revenue No. 725, dated June 5, 1908. (The only officers of national bank depositories authorized to sign certificates of deposit are the president, vice-president, cashier, and assistant cashier.)

The original certificates of deposit should be forwarded immediately by the depository to the Secretary of the Treasury, the duplicate, by the collector, to the Commissioner of Internal Revenue without letter and not inclosed in any report or form, and the triplicate should be retained by the collector. (See Dept. Cir. 46, July 1, 1907.)

Collectors and their deputies are prohibited by law from depositing money received by them in payment of taxes in any bank not a Government depository, *even temporarily*. The collector or deputy may for greater security, if he choose, at his own risk, put his collections in a bank vault as a "special deposit," but funds thus deposited must in *no case* enter into the accounts of the bank. (See secs. 5488, 5497, and 3639, Rev. Stat.)

Stamps should in no case pass out of the possession of the collector or deputy, except upon the payment of cash.

See section 1, act of March 1, 1879 (sec. 3169*a*, Compilation of 1900), which provides—

That any collector of internal revenue, or any deputy collector or other employee of, or person acting for, such collector, who shall issue any stamp or stamps indicating the payment of any internal revenue tax, before payment in full therefor has been made to the officer or person issuing the same, shall be deemed guilty of a misdemeanor, and shall be fined for each stamp thus issued an amount equal to the face value thereof, in addition to the liability of the collector on his official bond on account of such stamp; and such collector, deputy collector, or employee shall be dismissed from office.

Section 3211, Revised Statutes, provides that—

The Secretary of the Treasury is authorized to designate one or more depositories in each State, for the deposit and safe-keeping of the money collected by virtue of the internal revenue laws; and the receipt of the proper officer of such depository to a collector for the money deposited by him shall be a sufficient voucher for such collector in the settlement of his accounts at the Treasury Department. (See sec. 5490.)

Section 3212, Revised Statutes, provides that—

Every collector shall, at the expiration of each month after he commences his collections, transmit to the Commissioner of Internal Revenue a statement of the collections made by him within the month. And every collector shall complete the collection of all sums assigned to him for collection, and shall pay over the same into the Treasury, and shall render his accounts to the Treasury Department as often as he may be required.

GENERAL INSTRUCTIONS RELATIVE TO COLLECTORS' RECORDS.

The accounts of collectors must be kept in the records prescribed by the Commissioner of Internal Revenue, a list of which is given in the appendix. No collector, however, is required to keep any more

of the same than the nature of the collections in his district renders necessary; and, if he has no transactions of the character mentioned in any one or more of the list of books, the record prescribed for entries of that character need not be kept.

The collections of each day, as shown by each of the daily records of collections and sales of stamps, must be entered daily; and at the close of the day a red line should be ruled under each column in which entries have been made; each column footed; the totals verified with the total in the value column; and the latter amount posted to the "Daily record of collections and deposits," Record 9.

Collections of taxes and sales of stamps reported by deputies on the different Forms 102 should be entered, in aggregate, on the day when received in the proper records, except reports of sales during any month received after the close of that month, which should be entered as sales of the last day of the month in which sales were made; consequently, the entries for the last day of the month can not be completed, nor posted into Record 9, until the reports from deputies of all collections made in the month shall have been received and entered; and blank spaces sufficient for such entries should be left in each record, and the entries for the next month, if necessary, commenced on the succeeding pages. The totals of the columns should be carried forward until the end of the month only, and the entries for the next month commenced anew, so that each month's collections shall be distinct, and the monthly reports to the Commissioner of Internal Revenue should be verified therewith.

The collections for each month should be recapitulated, so as to show the amount collected by the collector and by each deputy, respectively, and the amount entered as collected by deputy should be accompanied by a note, referring by number to the particular Form 102 covering the same, and each deputy should so number his reports on Form 102 that they may be readily referred to.

The grand total of the collections recorded in each of the other records will appear on the debit side of the "Daily record of collections and deposits." The certificate of deposit covering each day's collections should be posted on the credit side of the record. This record thus becomes the aggregate *cash book* of the office.

Where daily reports of the exact amount collected are impracticable, whenever a deposit is made a line should be drawn under the entries in column 11 of this record embraced in the deposit and the certificate of deposit entered on the same line.

In the records numbered 30, 31, 33, 34, 53, 60, 87, 92, 105, 119, and 126 the stamps on hand at the beginning of the month and those reported in previous month *in transitu* should be entered on the first day of the month; all stamps received during the month should be entered on the day they are received, those returned should be en-

tered upon the day they are returned as *in transitu*; and if returned prior to the 15th of the month, this entry may be made in pencil, so that if acknowledged during the month it can be erased and the entry made as "returned per acknowledgment;" those previously returned should be entered on the proper line on the day of receipt of the acknowledgment of their return, and the sales for the month should be posted on the last day of the month from the aggregate sales shown in the records of collections. The balance shown will be the stamps on hand, which should be verified by actual count every month.

Collectors will be expected to keep their records neat and written up to date.

The use of Records 56 and 114 was discontinued by the approval of the Secretary of the Treasury November 21, 1907, and there were substituted therefor memorandum copies of Forms 44, 56, 85, 469, and 628, together with Form 623. (See Treasury decisions 1284, Dec. 5, 1907, and 1373, June 5, 1908.)

Printed instructions as to the manner of keeping these "records" are pasted on the inside of the cover of each book prescribed and prepared by this office, and should be carefully observed.

As these books embrace all the records usually required to be kept in a collector's office and as it is desirable to maintain uniformity in the manner of keeping the records of collectors' offices, collectors are not authorized to purchase any blank book *whatever* at the expense of the United States without previously obtaining permission from this office to make such purchase. The letter of application must set forth the kind of book, size, style of binding necessary, number of pages, probable cost, and purpose for which it is needed.

The records furnished to a collector from this office are part of the official records of his office, and as such they should be carefully used and kept in as good order as possible.

Upon the expiration of his term of office, it is the duty of the collector to transfer promptly all the official records of his office to his successor, who will then become the lawful custodian thereof. *Any collector who knows of the existence of any such records belonging to his office, which have never been placed in his hands, should at once use the proper means to have them transferred to him, and in case of failure to secure the same should report the fact to this office.*

This transfer of the records to a successor will not deprive the late collector of the privilege of having (with the permission of the collector) free access, during the usual business hours, to such records, for purposes relating to the settlement of his accounts as collector.

GENERAL INSTRUCTIONS RELATIVE TO REPORTS.

Each collector should keep in his office an accurate list of the reports he is required to make to this office and check off the same as soon as

forwarded, in order that he may have tangible evidence that all reports due from him have been promptly filed, as the law (sec. 3147, Rev. Stat.) provides that no payment shall be made to collectors until the Commissioner certifies that all reports due from them have been received, or that a satisfactory explanation has been given for the delay. (See also sec. 12, act of July 31, 1894, p. 378, compilation, 1900.)

Collectors should retain in their offices memorandum copies of all accounts, vouchers, schedules, abstracts, and statements which they send to this office.

All reports and accounts transmitted by the collector should be dated and signed by *himself*. All the schedules or abstracts should show the number of the district and name of the officer.

All bills for which credit is claimed should be made out against the collector in his official capacity.

Much confusion and apparent delay in the receipt of reports are frequently caused by their being sent to this office folded within other reports and papers with which they have no connection.

Each "bonded account" with all papers relating thereto should be sent in one package by itself; the "revenue account" with all papers relating thereto, in another; the "disbursing account" with papers connected therewith, in another. Certificates of deposit should never be sent folded within Form 49, or within any other report.

Letters should never be sent folded in a report or account.

Great effort should be made to file all reports within the time prescribed for that purpose. The collector should satisfy himself before a report leaves his office that it is accurate, prepared in strict conformity to the regulations relative thereto, and has been verified by the corresponding records and reports. Inaccurate and incomplete reports are the principal cause of the delays which sometimes occur in the adjustment of accounts.

Whenever a new form of blank is prescribed for the use of officers of internal revenue, it should be adopted at once by them; and all the old blanks thus superseded should be destroyed, or otherwise disposed of, unless it is desirable to retain a few copies for reference or use in copying former reports.

MONTHLY REPORTS AND ACCOUNTS RELATING TO REVENUE.

FORM 4.

A report of the Forms on which a Collector has Nothing to Report.

Reports on Forms 68, 76, 496, 90, 401, 103, 152, 177, 222, 286, 350, 384, 439, 531, and 555 must be made, even though they should be in blank, for they are deemed necessary records of accounts.

Collectors, however, who are not furnished with any particular kind of stamps are not required to forward blank reports relative to those stamps.

Whenever there is nothing to report on Forms 128 and 210, that fact should be reported on Form 4.

FORM 22.

Collector's Abstract of Amount Collected on each Article or Occupation.

Instructions for the preparation of the report on this form are contained in note on first page of the blank.

This report must be forwarded to the Commissioner of Internal Revenue on or before the 10th day of the month succeeding the one for which it is made, and must show the amount collected on each article and occupation during the preceding month.

No blank should be used the ruling of which is so imperfect as to render it doubtful to which of two numbers an entry belongs.

The report should be carefully reviewed to see that each entry has been placed opposite its appropriate number, the addition under each classification verified, and such comparison made with Forms 49, 51 B, 93 c, and other monthly reports, as will establish its absolute correctness prior to transmission of the abstract to the office of the Commissioner of Internal Revenue.

THE ALPHABETICAL ASSESSMENT LIST.

FORM 23.

For full instructions relative to reports on this form, see instructions printed thereon and in the Regulations, No. 1.

FORM 58.

Detailed List of Collections of Unassessed and Unassessable Penalties, Interest, Taxes previously abated, Deficiencies in Bonded Accounts, Gross Amounts Arising from Sale of Land Acquired under Internal-Revenue Laws or for Rent of Same, Costs and Overplus or Surplus Proceeds of Distraint Sales, Gross Amounts Realized from Sales of Personal property under section 3460, Revised Statutes, less Tax Payable by Stamp or Chargeable on Form 58, Amounts Received as Offers in Compromise, All Fines, Penalties, Costs, and Forfeitures Paid to Collectors by Order of Court, Proceeds of Sales of Condemned Government Property, Items of Excess Arising from the Sale of Different Classes of Stamps, etc.

For specific instructions see Regulations, No. 1, Revised August 15, 1907, the instructions printed on Forms 23 and 58, Mim. 426, February 7, 1906, and Treasury decision 1374, June 6, 1908.

FORM 23½.—Revised September 28, 1900.

Collector's aggregate monthly statement and receipt for taxes assessed by the Commissioner of Internal Revenue on Form 23 and certified to the collector for collection. To be executed in duplicate, one copy to be forwarded *immediately* to the Commissioner of Internal Revenue, the other copy to be attached to Form 23, filed in the collector's office.

FORM 476.

Collector's receipt for the taxes collected in advance of receipt of monthly lists. (To be made out in duplicate at the close of each quarter or for a fractional quarter when closing the final revenue account of the collector, one copy to be forwarded to the Commissioner of Internal Revenue and the other copy to be attached to Form 23, filed in the collector's office.)

FORM 49.—Revised November 1, 1901.

Monthly Report of Collections and Deposits.

This report should be forwarded to this office as soon as possible after receiving the last certificate of deposit for the month and in all cases within ten days after the last day of each month, and must exhibit the exact condition of the collector's cash account. It should show the aggregate amount of collections and deposits, made under the collector's present revenue bond, previously reported; the total collections and deposits made each day, which must agree with the collector's daily record No. 9; the name of depository, date, and number of each certificate of deposit; the total collections and deposits for the month, which must agree with Forms 22 and 51 B; and the aggregate collections and deposits for the period as above, including the month.

FORM 51 B.—Revised May, 1907.

Collector's Monthly Report of Tax Accounts.

This report is an aggregated monthly statement of the collector's liability for taxes and stamps and must be forwarded to the Commissioner of Internal Revenue within ten days after the expiration of each month.

In the first part on lists it must show in the first money column the amount of taxes receipted for on Form 23½ unaccounted for on each assessment list per last report, the amount of taxes on the assessment lists receipted for during the month, the amount of taxes collected in advance of monthly list; in the second money column, the amount of such taxes collected on each list during the month; in the third money column, the amount of such taxes abated by the Commissioner of Internal Revenue on each list during the month; in the fourth money column, the amount of taxes on each list transferred to collectors of other districts, the amount of credit on each list claimed on Form 488 or 66 A, to the correctness of which the Commissioner of Internal Revenue has certified during the month; and in the last money column, the amount of taxes outstanding on each list on the last day of the month.

Taxes received from a predecessor in office should be promptly reported by lists on Form 51 B and retained until disposed of. Taxes received from a collector of another district should be taken up on Form 51 B as a separate item per receipt given on Form 514 and carried until disposed of.

In taking up a list for the first time on Form 51 B, the full amount thereof as receipted for on Form 23½ should be entered in the margin, the amount of advance collections thereon previously reported should be placed underneath, and the net amount carried into the column, "Taxes unaccounted for in previous report, new lists, etc."

Unassessed penalties, interest, taxes collected after having been abated, and items of excesses arising from the sale of different classes of stamps should be reported on Form 58 for the month in which collected, so that they can be included in the receipt on Form 476 or 23½, and should be reported on Form 51 B for the same month in the advance collections.

Collections, made in advance of the list, of amounts properly assessable thereon should not be reported on Form 58, but reported on Form 51 B for the month in which collected as advance collections on the list in which they will be included.

Credit should not be taken on Form 51 B for taxes abated by the Commissioner of Internal Revenue until the collector has been officially notified that such credit has been allowed.

Taxes abated on one list can not be credited to any other list. When taxes are collected while claims for the abatement thereof are pending, the collection should be applied to the list including the taxes and a letter should be sent immediately to this office asking for the rejection of the claims.

Taxes abated after having been collected or after having been previously abated should not be reported on Form 58, but should be

reported at the foot of the list on Form 51 B as an amount abated in excess on a list, specifying the list.

A credit claimed on this form on account of taxes transferred to a collector of another district must be accompanied by the receipt on Form 514 of the collector to whom the tax is transferred.

Credits for amounts claimed on Form 488 or 66 A should not be taken until a notice has been received that the Commissioner of Internal Revenue has certified to the correctness of the claim.

Collections of taxes for which stamps are issued should be reported as collections on stamps and not as collections on the lists where assessed. (See Circular No. 112, dated Aug. 13, 1873; see also Form 325.)

The second part, "Statement of stamps," should show the value of special-tax, tobacco and snuff, cigar and cigarette, tax-paid and export spirit, case, colored and uncolored oleomargarine, renovated and adulterated butter, opium, playing card, filled cheese, mixed flour, and documentary stamps on hand at the beginning of the month; the value of each received from this office; the total accountability for the month; the value of each sold; the value of each issued specially by order of the Commissioner of Internal Revenue during the month; the value of each returned to this office for which the Commissioner of Internal Revenue has authorized credit to be taken during the month; and the value of each remaining on hand on the last day of the month.

This part should agree exactly with the reports on Forms 68, 76, 496, 90, 401, 103, 222, 286, 350, 384, 439, and 531 for the same month or period, except that stamps reported "in transitu" on the stamp reports must be included in "Stamps on hand" on Form 51 B. However, on a collector's final report the value of stamps actually transferred to successor should appear in column, "Stamps on hand," and stamps "in transitu" in column, "Stamps issued by order of Commissioner," etc.

The amount of collections reported on Form 51 B should be the exact amount collected during the time covered by the report; and the footing of column, "Amount collected," should include all collections on both lists and stamps, and *this amount must correspond exactly with the amount reported on Forms 22 and 49 for the same month.*

If it should ever become necessary to amend the amount of collections on any one of Forms 51 B, 49, and 22, similar amendments must be made on the other two for the same month, *for these three forms must agree in so far as they show the monthly collections.*

Each report on Form 51 B must be verified by comparison with the lists and actual count of stamps and coupons before sending it

to this office and the report copied into the "Record of Form 51 B" prescribed for that purpose.

GENERAL INSTRUCTIONS CONCERNING STAMPS.

Section 3341, Revised Statutes, requires the Commissioner of Internal Revenue to furnish suitable stamps, denoting the tax on fermented liquors, "to the collectors of internal revenue, who shall each be required to keep on hand at all times * * * a supply of stamps equal in amount to two months' sale thereof, if there be any brewery or brewery warehouse in his district."

Section 3312 provides that "all stamps required for distilled spirits shall be engraved in their several kinds in book form, and shall be issued by the Commissioner of Internal Revenue to any collector, upon his requisition, in such numbers as may be necessary in the several districts."

Section 3369 requires that "the Commissioner of Internal Revenue shall cause to be prepared suitable and special stamps for the payment of the tax on tobacco and snuff. * * * Such stamps shall be furnished to the collectors requiring them, and each collector shall keep at all times a supply equal in amount to three months' sales thereof."

Section 3395 provides that "the Commissioner of Internal Revenue shall cause to be prepared, for payment of the tax upon cigars, suitable stamps denoting the tax thereon. Such stamps shall be furnished to collectors requiring them, and collectors shall, if there be any cigar manufacturers within their respective districts, keep on hand at all times a supply equal in amount to two months' sales thereof."

Section 3238 provides that "all special taxes imposed by law, including the tax on stills or worms, shall be paid by stamps denoting the tax, and the Commissioner of Internal Revenue is required to procure appropriate stamps for the payment of such taxes; and the provisions of sections 3312 and 3446, and all other provisions of law relating to the preparation and issue of stamps for distilled spirits, fermented liquors, tobacco, and cigars, shall, so far as applicable, extend to and include such stamps for special taxes."

The act of July 2, 1886, as amended by the act of May 9, 1902, imposes certain taxes upon the manufacture and sale of oleomargarine, adulterated butter, and renovated or process butter, except that no tax is imposed on wholesale or retail dealers in renovated or process butter. (See Regulations No. 9, Revised July, 1907.)

Section 8 provides that the tax levied by this section shall be represented by coupon stamps, and the provisions of existing laws governing the engraving, issue, sale, accountability, effacement, and de-

struction of stamps relating to tobacco and snuff, as far as applicable, are hereby made to apply to stamps provided for by this section.

The following statement shows articles taxed for which stamps have been provided under legislation enacted subsequently to sections hereinbefore referred to:

Prepared smoking opium, act of October 1, 1890.

Playing cards, act of August 28, 1894.

Filled cheese, act of June 6, 1896.

Case stamps for distilled spirits bottled in bond, act of March 3, 1897.

Mixed flour, act of June 13, 1898.

Adulterated butter, act of May 2, 1902.

Process or renovated butter, act of May 2, 1902.

Denatured alcohol, free of tax, act of June 7, 1906, as amended by act of March 2, 1907. (See Regulations, No. 30.)

Supply of Stamps to be Kept by Collectors.

The law requires that collectors, in whose districts there is demand for the following stamps, shall keep on hand at all times a supply of such stamps, as follows:

Fermented liquor, equal to two months' sales.

Tobacco and snuff, equal to three months' sales.

Cigars, equal to two months' sales.

Playing cards, equal to two months' sales.

In order to comply with the requirements of Congress as to the supply to be kept of the stamps above specified, and also that a proper supply of all other stamps for which there is demand in their respective districts may be kept at all times, the importance of making *timely* requisitions on this office therefor is urged upon collectors.

Requisitions for stamps should be made on the prescribed forms, as follows:

	Form No.
Special tax.....	100
Spirits, tax paid and exportation.....	139
Case stamps for distilled spirits.....	402
Distillers' orders to print.....	403
Rectified spirits.....	139½
Wholesale liquor dealers.....	127
Distillery warehouse, special bonded warehouse, rewarehousing, general bonded warehouse, and general bonded warehouse retransfer.....	175
Transfer grape brandy, fortified sweet wine, and fortified wine for exportation.....	262
Imported spirits.....	160
Denatured alcohol.....	557
Fermented liquors, tax paid and exportation and brewers' permits.....	141
Tobacco, tax paid and exportation.....	140
Snuff.....	231

	Form No.
Cigars, tax paid and exportation.....	230
Cigarettes.....	484
Oleomargarine, colored.....	223
Oleomargarine, without artificial coloration.....	518
Butter, adulterated.....	520
Butter, process or renovated.....	519
Filled cheese.....	383
Mixed flour.....	436
Playing cards.....	349
Prepared smoking opium.....	276
Documentary.....	423

Each of the forms of collectors' orders for stamps contains a full list by denominations of stamps provided for the article named in said order.

In no case should requisition for two or more classes of stamps be made on the same blank. Collectors are requested not to make requisitions for stamps during the last five days of each month, except in case of necessity, and to make as few requisitions each month as possible. No order should be given by telegraph except in case of absolute necessity.

Upon the receipt of stamps, collectors are required to open and count them in the presence of at least one disinterested witness, and date, sign, and transmit to this office, without delay, the receipt furnished. Receipts must in all cases be signed by collectors, acting collectors, or deputies in charge.

If any discrepancy is found to exist between the invoice and the stamps received, immediate notice thereof must be given to this office, which notice must be accompanied by the affidavit of the collector, or acting collector, stating the exact amount of such discrepancy, and the kind and denomination of stamps in which it occurs, and by the corroborative affidavit of the disinterested witness who was present at the opening of the package.

Where collectors are in receipt of stamps apparently sent to them by mistake, they will notify this office promptly, and hold the stamps subject to the order of the Commissioner.

An accurate inventory should be taken, by denominations and values, of all stamps and coupons on hand at the close of each month, in order to verify the collector's reports on the following forms:

Collector's Monthly Stamp Reports.

Collector's monthly reports of all stamps having a money value must be forwarded in duplicate to the Commissioner of Internal Revenue within ten days after the expiration of each month. Reports Forms 177 and 555 are not required in duplicate. Each report should

be made up from the collector's record of monthly reports of the stamps in question.

	Form No.
Special tax	68
Spirits, tax paid and exportation.....	90
Spirits, other than tax paid, export, case stamps, and denatured alcohol...	177
Case stamps for distilled spirits bottled in bond.....	401
Denatured alcohol	555
Fermented liquors, tax paid, exportation and brewers' permits.....	103
Tobacco and snuff, and exportation tobacco.....	76
Cigars and cigarettes, and exportation cigars.....	496
Playing cards	350
Filled cheese	384
Mixed flour	439
Prepared smoking opium.....	286
Oleomargarine colored, oleomargarine without artificial coloration, butter adulterated, and butter process or renovated.....	222
Documentary.....	531

Full instructions in regard to the preparation of these reports will be found printed on each of the forms therefor furnished by this office.

All stamps for which collectors have no sale, present or prospective, should be returned to this office.

Collectors will return to this office, on or before the 10th day of each month, all stub books, the last stamps from which were detached during the previous month.

Before transmitting to this office stub books of any kind, *excepting only books containing coupons*, collectors will cause the covers thereof to be neatly cut even with the stubs, and those portions of the covers detached need not be returned.

Care should be taken to see that all the stubs are properly filled up as required by law and regulations; but if a collector finds that he has books of stubs which were transferred to him by his predecessor, the stubs in which, or any of them, were not properly filled out, he will forward the same with a statement of all the facts in the case, and if it appears that any of the stamps, the stubs of which were not properly filled when received by him, were issued through a deputy collector or gauger, it should be stated whether or not such deputy collector or gauger is now connected with the internal-revenue service in any capacity.

Upon returning stub books containing coupons, collectors are requested to number the back of each page on the left-hand upper corner, beginning with the first page in the book, and numbering the pages consecutively from one to the end of the book; and also to note, opposite the number of the page on each sheet, the number of coupons attached to it, in order that discrepancies may the more readily be described, identified, and accounted for. A recapitulation should be

made of pages, coupons, and amounts on the schedule bound in the book.

Packages of stub books returned should be securely wrapped and tied, even if sent in mail bags, and should have indorsed on the outside the name of the collector, and the kind ("spirits," "tobacco," "snuff," "special tax," etc.) of stamps inclosed, and should be accompanied by a schedule placed in the top book in each package, showing the number, serial letter, kind, and denomination of each book, and where stamps or coupons remain therein, the number and value of the same and the aggregate value of all the books contained in the package, and the books in each package must be arranged in the order in which they are entered in the schedule.

This schedule should be made out on Form 97 or 98, as the case may be, and the entries on the same should be in their proper consecutive order, both numerically and according to the different denominations, and the number of each book must be entered.

No two classes of stamps should be returned in the same package. Stub books and books containing coupons or stamps should also be returned in separate packages. This office should be notified by mail whenever a package of stamps, coupons, or stubs has been forwarded, and the number of said stamps, or of the books containing coupons or stubs and the aggregate value of the same, if coupons or stamps, should be stated in such notification.

Collectors are required to enter on the corresponding stub such memoranda of the contents of every stamp as shall be necessary to preserve a perfect record of the use of such stamp when detached. Every stub must bear the record in full of the use of the stamp detached therefrom, *and no stub from which a stamp has been taken must be left blank under any circumstances.*

Section 3313 provides that "no coupon shall have any value or significance when detached from the stamp and stub." The Comptroller of the Treasury has decided that coupons accidentally detached and returned to this office unused may be credited to collectors upon their furnishing satisfactory proofs, viz, the affidavit of the collector, giving the number of coupons detached; the number of the stamp, and the number and denomination of the book from which detached; the name of the person making the detachment; also, stating that said coupons were erroneously detached, and were never used. The collector's affidavit must be corroborated by the affidavit of the person detaching the coupons, containing all the facts and circumstances attending such detachment.

In every case the detached coupon must accompany the affidavit made on Form 82, otherwise credit can not be given for its value. When one-half or more of a coupon has been erroneously detached from a stub, the remaining portion will be disallowed, unless the

part missing can be supplied, accompanied by affidavit on Form 82 explaining cause of detachment.

In order to secure uniformity in the preparation of the affidavits above required, a blank (Form 82) has been prepared for the purpose, and should be used exclusively in all cases of detachment where credit for the detached coupons is claimed.

Collectors should not take credit on their reports for stamps or coupons returned until after they have been notified by this office of the reception and allowance of such stamps or coupons, and the amount thereof. Prior to the receipt of such notification they should be reported as "returned *in transitu*."

RESTAMPING.

The Commissioner of Internal Revenue is authorized under the provisions of section 3315, Revised Statutes, and subsequent legislative enactments to restamp all packages containing articles, except playing cards, upon which internal-revenue stamps are required to be affixed, but from which the stamps have been lost or destroyed by unavoidable accident.

The following instructions as to the course to be pursued and evidence required in cases of restamping are contained in Circular 705, issued by this office September 6, 1907 (Treasury decision 1226).

1. *Applications*.—Persons desiring to have packages restamped will make application *in writing* to the collector of internal revenue for the district in which the same are situated, stating the number of packages, the articles contained therein, where they are located, and the nature of the applicant's interest in them.

2. *Evidence required*.—The application should be accompanied by evidence that the articles were once properly stamped. If the stamps were lost or destroyed while in transit, the evidence should consist of the affidavit of the consignor that the packages were properly stamped when shipped, and the affidavit of some one having knowledge of the facts as to the circumstances attending the destruction *en route*; if lost or destroyed after they came into the possession of the applicant, his own affidavit, or that of some one in his employ cognizant of the facts, that the packages were properly stamped when received, and that the loss or destruction of the stamps was unavoidable—from accident or otherwise—all the attending circumstances being shown.

3. *Inspection of packages*.—On receipt of the application and evidence, the collector will order an immediate inspection of the packages. If they contain spirits other than denatured alcohol, the inspection should be made by a gauger when possible, otherwise by a deputy collector, who will at the same time regauge them. If they contain other articles the inspection should be made by a deputy collector.

4. *Report of inspection.*—The inspecting officer will make a written report to the collector of the number of packages which require re-stamping; of the condition and contents of each, and of the stamps or fragments of stamps remaining attached, if any.

5. In the case of spirits other than denatured alcohol, a full report of the regauge and also of the marks and brands found upon the bung stave and stamp head of the package should be made to the collector, who will cause the same to be transmitted, on Form 59, with the officer's report of the inspection.

6. *Presentation of case.*—The collector will forward to this Office the evidence herein required, with his certificate as to the correctness of the same, and his recommendation in the premises. In addition thereto he will submit—

7. In the case of distillery warehouse stamps, a certified copy of the report on Form 59 of the original inspection of the spirits.

8. In the case of tax-paid spirit stamps, a certified copy of the report on Form 59 of the inspection of the spirits upon which the tax was paid; and

9. The certificate of the collector in whose district the spirits were produced as to the payment of the tax thereon.

10. In the case of stamps for imported spirits, export stamps for distilled spirits, and special warehousing and rewarehousing stamps for grape brandy, a certified copy of the report of the gauger who affixed the stamps.

11. In the case of wholesale liquor dealers' stamps, a certified copy of the application (on Form 92 or 92½) for the stamps.

12. In the case of rectified spirits, a certified copy of the report of the gauger who affixed the stamps.

13. In the case of original packages of denatured alcohol, a certified copy of the report, Form 577, of the gauger who affixed the stamps. Only so much of the report, Form 577, as relates to the packages to be restamped need be copied and furnished.

14. In the case of packages of denatured alcohol, filled on the premises of a wholesale dealer, a certified copy of the application, Form 92 or 92½, as the case may be, for the stamp or stamps.

In case of applications to have articles, other than playing cards, not specified in above instructions restamped, paragraphs 1, 2, 3, 4, and 6 apply.

FORM 630.

Claim for Allowance in Stamp Account.

Claims for credit for stamps issued in accordance with notice of accepted offers in compromise should be made on this form. See instructions on back of form and Treasury decision 1399, July 22, 1908.

QUARTERLY REPORTS.

FORM 79.

Collector's Quarterly Revenue Account.

This account must be rendered within twenty days after the close of each quarter.

Form 492 must invariably accompany Form 79. Under the head of "Cash deposited" no amount should be included unless the certificate of deposit for the same bears date within the quarter for which the account is rendered.

If any item should accidentally be omitted in any account rendered, it may be included in any subsequent account as an item of "Errors in former account."

The stamp and tax balances reported in this account should agree with those reported on Form 51 B for the last month of the quarter.

A collector whose term of office either begins or ends after the commencement of a quarter must render a report on Form 79 for the fraction of a quarter during which he serves.

An outgoing collector should forward with his final report on Form 79 aggregate receipts for taxes on Form 238 and with final reports on Forms 68, 76, 496, 90, 401, 177, 103, 222, 286, 350, 384, 439, 531, and 555 receipts for stamps transferred to his successor on Form 239.

Whenever a collector files a new bond under the provisions of any law, his account as collector under bonds previously given will be closed and separate reports on Form 79 for the fractional parts of the quarter will be required. The receipts called for in the preceding paragraph are necessary under these circumstances to accompany final reports under old bonds.

Excesses arising in the sale of various classes of stamps on account of fractions should never be accounted for as such on Form 79. They should be entered on Form 58 for the month in which they occur as provided by Mim. 426, dated February 7, 1906. If in making up Form 79 after the list for the last month of the quarter has been forwarded to this office it is found necessary, in order to balance the account, to add a cent or two to the credit side, it should be added on line 24 and a supplemental receipt on Form 476 made out as a voucher for such entry.

FORM 492.

Quarterly Schedule of Certificates of Deposit on Account of Internal Revenue Collections.

To be filed with each account on Form 79.

MISCELLANEOUS REPORTS.

FORM 8.

Report of Instruments Stamped.

To be forwarded to Commissioner of Internal Revenue within ten days after the expiration of each quarter whenever the collector has anything to report thereon.

FORM 108.

Monthly Report of Spirits Gauged.

This report must be forwarded to the Commissioner of Internal Revenue within ten days after the expiration of each month. It must show the number of gallons and the number of packages gauged by each gauger and storekeeper-gauger for each rectifier and distiller during the month. The gauging at rectifiers must be reported so as to show the gauging before dumping and gauging after rectification separately. The gauging for distillers must be reported so as to show the number and location of the distillery, whether gauged into warehouse, or withdrawn from warehouse. The number of gallons reported on this form will be the basis for computing the fees earned by each gauger during the month, and his monthly account on Form 150 must exactly agree therewith.

FORM 117.

Report of Seizures made by Internal Revenue Officers.

To be made to this office in every case immediately after the seizure has been made.

FORM 128.

Report of Seizures and Sales of Real Estate.

This should be an exact report of all seizures and sales of real estate, including sales under section 3208, Revised Statutes, as amended (see Treasury Decision 1373, June 5, 1908), made during the month covered by the report. It should be made up from the Record No. 21, and sent to this office within five days after the expiration of each month, and should, when the seizure was made by virtue of the collector's distraint warrant, set forth the name of the person assessed, the nature and amount of tax, the assessment list, the page and line thereof on which the tax appears, a full and accurate description of the property seized, the date of seizure, residence

of owner, and date and mode of service of notice on him, the post-office, and the two other public places within the county at which the notice was posted, and the date of posting each notice; also the name, date, and place of publication of newspaper in which notice was published, the distance of place of sale from the property seized, and the date of special order, if any, from the Commissioner; also adjournments, if any, not exceeding thirty days in all; the date of sale, and amount for which sold; the name and residence of the purchaser; the date of issue of the certificate of purchase; a detailed statement of the expenses of levy, advertising, etc.; when and by whom redeemed, and the nature of his interest; the amount of redemption money, and to whom paid; the date of deed and the name of grantee; date and place of record; when transmitted to the Commissioner; the collector's estimate of the market value of the property, and furnish all other information called for in the headings of the various columns of the form.

Seizures of real property made *for violation of internal-revenue laws* should likewise be reported on this Form 128, with brief statements of all important facts (whether called for in the headings of the form or not), such as the date of seizure, section or sections of law violated, the date of report to the district attorney; if a custodian was placed in charge by the collector, his name, and compensation agreed upon; also the date when the property was turned over to the United States marshal, etc. When the information is too extensive to be entered in the column headed "Remarks," the collector may write across the ruled lines. The collector should obtain receipt from the marshal for real property seized by the former and turned over to the latter, and transmit such receipt, together with the report on Form 128, to the Commissioner of Internal Revenue. The account of the custodian for the period he had charge of the property under the collector should also at the same time be transmitted to the Commissioner.

FORM 144.

Annual Statement of Cigar Manufacturers' Accounts.

On this form each collector should make annual abstract statements of the leaf tobacco and cigar accounts of all cigar manufacturers in his district, taking the abstracts from the inventories and returns on file, and the books kept in his office.

This report should be rendered as soon as possible after the close of each year. Special reports on this form are to be made *only* when rendered necessary by the closing of business of any manufacturer liable to assessment for deficiencies. Special attention is called to the notes on the lower left-hand corner of the form.

FORM 146.

Annual Statement of Tobacco Manufacturers' Accounts.

This is an abstract, to be annually made by the collector, of the material, production, sales, and stamp account of each tobacco manufacturer in his district, as they appear in the inventories and returns made to, and the books kept in, the collector's office.

This report should be rendered as soon as possible after the close of each year. Special reports on this form are to be made *only* when rendered necessary by the closing of business of any manufacturer liable to assessment for deficiencies.

FORM 147.

Report of Changes among Cigar Manufacturers.

To be forwarded to the Commissioner of Internal Revenue within ten days after the expiration of each month, whenever there are any changes to report.

FORM 148.

Report of Changes among Tobacco Manufacturers.

To be forwarded to the Commissioner of Internal Revenue within ten days after the expiration of each month, whenever there are any changes to report.

FORM 152.

Report of Government Locks, Seals, and Hydrometers.

This report must be rendered within ten days after the close of each quarter, and should show the number of locks, seals, and hydrometers, gauging-rods, wantage-rods, weighing-beams, and gaugers' manuals on hand at the beginning of the quarter, the number received during the quarter, the number returned or disposed of during the quarter, and the entire number on hand at the close of the quarter.

FORM 182.

Statement of Taxes Outstanding that have been in the Hands of the Collector for a Period of more than Six Months.

This report must be filled out and signed by the collector when requested by an examining officer or the Commissioner of Internal Revenue and must embrace all outstanding liabilities on the lists in columns 10 and 10½. In making out this report care should be taken to state monthly list, year, name of the taxpayer, post-office address, article or object, amount, cause for the delay in collecting, and if claimed for abatement or allowance, date of the claim.

FORM 210.—Revised.

This form should be used whenever the collector reports sales of personal property, either under section 3460, Revised Statutes, or under distraint warrant, stating the section of the Revised Statutes under which each distraint is made, or sales of personal property belonging to the Government. This is a monthly report and must be forwarded to this office within ten days after the close of the month to which it relates whenever there is any transaction to report. If there should be nothing to report for any month, that fact should be stated on Form 4 for that month.

FORM 242.

Report of Existing Assignments of United States Gaugers, Storekeepers, and Storekeeper-Gaugers.

To be made out as per instructions thereon, and forwarded to the Commissioner of Internal Revenue on the first day of each month, and supplemental for the month on the date when changes occur after the first of the month.

FORM 348.

Statement showing the number of sales of stamps, of the various kinds, and the amount collected by each stamp deputy during the month, to be forwarded within ten days after the close of the month to which it pertains.

ABATEMENTS, ALLOWANCES UNDER AUDITOR'S CIRCULAR, ETC.

Uncollectible Taxes.

Claims for abatement to the collector of uncollectible taxes on Form 53 will be supported by the vouchers and certificates required by Regulations No. 14, Revised.

In case where an abatement claim is filed and allowed by the Commissioner of Internal Revenue, the amount of the tax, or any portion thereof, or costs, that may afterwards be recovered by suit, should on being paid over to the collector by the court, as required by section 3216, Revised Statutes, be taken up on his first return on Form 58.

The abatement to the collector of a tax on the ground of its being uncollectible, is only an abatement or withdrawal of the debit against the collector in his account, and does not relieve the taxpayer of his liability for the tax, and the collector should therefore exercise diligence to collect the same.

Collectors must keep, in the book provided for the purpose (Record No. 23) a complete and correct record of all taxes abated as uncol-

lectible, and examine the same from time to time, with a view to the collection of such of said taxes as may at any time be found to be collectible.

Taxes Erroneously Assessed.

Claims for the abatement of taxes alleged to have been erroneously assessed will be supported by the vouchers and certificates required by Regulations No. 14, Revised.

The filing of a claim for the abatement of a tax alleged to have been erroneously assessed does not operate as a suspension of the collection of the tax, or make it any less the duty of the collector to exercise due diligence to prevent the collection of the tax being jeopardized. He should, if necessary, collect the tax, and leave the taxpayer to his remedy by claim for refunding on Form 46.

For instructions as to the duty of collectors under the law to collect 5 per cent penalty and 1 per cent per month interest on unpaid assessments, where claims for abatement have been filed, see instructions in Circular 192, December 19, 1878, and Regulations No. 1, Revised August 15, 1907, pages 110 and 111.

Taxes That Are, or Have Been, in Litigation.

When action for the recovery of a tax, which was not abated on the commencement of suit, as provided in Regulations No. 14, Revised, is decided against the United States on the merits of the case, and the decision is accepted as final, the collector should immediately thereafter present to this office a claim, on Form 47, for the abatement of the tax in the manner prescribed by Regulations No. 14, Revised.

Where the judgment in any such case is given in favor of the United States, for a portion only of the amount sued for, the balance should be claimed for abatement as erroneous.

When a suit for the recovery of a tax is decided in favor of the United States, and execution issued and returned *nulla bona*, as respects the whole or part of the judgment, the collector should satisfy himself, by careful inquiry, whether any personal property can be found to satisfy the judgment in whole or in part, and whether there is any real estate which can be subjected, by distraint or by suit in equity, under section 3207, Revised Statutes, to sale in satisfaction of the judgment; and if he should be fully satisfied that there is no such real or personal property, he should thereupon present to this office a claim on Form 53 for the abatement, to the collector, of the amount which has not been and can not be collected, making a statement thereon of his action, accompanied by a certificate of the clerk of the court as to the facts in the case.

When a suit for taxes is dismissed upon a technical defect in the proceedings, or when an adverse verdict is rendered on some technical

ground not reaching the merits of the case, and the right to a new trial or to an appeal has lapsed, and the tax can not be collected by distraint or by suit in equity to subject real estate to sale, the claim for abatement of the taxes to the collector should be made on Form 53.

Taxes Covered by Real Estate bid in for the United States.

The collector will receive credit in the following manner for taxes covered by real estate sold on distraint and bid in for the United States, after the year of redemption of the real estate has expired, provided that a sum not exceeding one-half of the cash value of the real estate has been bid, and that said bid does not in any case exceed the tax, penalties, and costs. So much of said taxes as may be covered by the sum for which the land, after deducting all costs and expenses of sale, was purchased by the United States, will be credited to the collector if a good and sufficient deed of the land to the United States has been duly executed, approved, recorded, and transmitted to this office, as required by section 3197, Revised Statutes, as amended March 1, 1879, and that there is also filed with his quarterly account on Form 79 a statement showing the particular taxes on account of which the property was purchased, the amount bid for the property, the cost of seizure and sale, and the date of the deed, and a copy of the collector's report on Form 128 for the month in which the sale was made. The balance of said taxes remaining unpaid will be abated to the collector upon presentation to this office of proper vouchers on Form 53, showing that said taxes are uncollectible, and that due diligence was used to collect the same.

Real estate seized under distraint (see Regulations No. 12, p. 34) and offered for sale should be offered at a minimum price, ordinarily one-half the cash value of the land, but in no case more than the tax, interest, and penalty, and all expenses of levy and sale, including all charges for advertising.

In case no person offers for said estate the amount of the minimum price, the officer should bid this amount for the United States.

If the proceeds arising from the sale of the land are all that are likely to be realized, somewhat more than half the then cash value may be bid, should it become necessary in order to save the tax.

Credit should not be taken on Form 51 B for any taxes covered by real estate bid in for the United States until the collector has received notice that the deed for the same is on file in this office. If the land is redeemed, the amount received as tax should be treated on Form 51 B as a collection of the tax, and the penalty and interest collected returned on Form 58 for the month in which received.

In cases where land bid in for the United States is not redeemed and the right of redemption has ceased, and the deed for the same has been filed as required, and the collector, in accordance with in-

structions received from the Commissioner of Internal Revenue, under provisions of section 3208, Revised Statutes, as amended March 1, 1879, sells the property, the money thus received should be deposited in the name of the collector to the credit of the Treasurer of the United States, as internal-revenue collections and reported on Form 58. The expenses attending such a sale must not be deducted from the amount received, but proper vouchers for them should be taken and scheduled on Form 85 for the month in which they are paid.

Duplicate Charges.

Taxes erroneously or illegally assessed are by the Commissioner of Internal Revenue remitted to the party and abated to the collector, while taxes uncollectible are simply abated by the Commissioner to the collector against whom they are charged; but amounts which by error or otherwise have been twice receipted for, and charged to a collector, are held by the accounting officers to be matters of account, and not subjects for abatement.

These errors are generally of the following description:

1. Sales of stamps reported on Form 58.
2. Taxes receipted for by predecessor, reported on Form 58.
3. Errors in addition of lists, or amounts not assessed that have been erroneously included in the receipt on Form 23½ or 476.
4. When the notice of the acceptance of an offer in compromise provides that any part of it shall be applied to an assessment. See Treasury decision 1399, July 22, 1908.
5. Assessed special taxes covered by "special-tax stamps" issued.
6. Assessed taxes on distilled spirits covered by tax-paid stamps issued.

Claims of the first five classes above should be made on Form 488 and of the sixth, on Form 66 A, the blanks for which are furnished by this office.

Claims on Form 488, accompanied by proper evidence, and in cases under classes 1 and 2 with a copy of the Form 58 containing the errors, should be forwarded to this office for verification.

The claim on Form 66 A should set forth the assessment fully, giving the name of the person or firm, the page and line where assessed, the serial number and letter, date, and value of each tax-paid stamp issued, with number and denomination of the book from which said stamp was taken, the serial number of the package, and the number of taxable gallons.

When a collector returns books of stubs of special-tax stamps, or tax-paid stamps, to this office, he should *then* (and not before) file here a claim for the release (as a duplicate charge) of *all* assessments for special taxes and distilled spirits, receipted for on Form 23½ or

476 and covered by special-tax or tax-paid stamps issued from those books.

These claims on being forwarded should be entered in Office Record 22.

No credit on Form 51 B should be taken and no charge on Form 79 should be made for the amount of any alleged duplicate charge, until the collector has received notice that the Commissioner of Internal Revenue has certified to the correctness of the claim.

INSTRUCTIONS RELATIVE TO CLOSING LISTS, DISTRAINTS, SEIZURES, SUITS, PENALTIES, ETC.

Time for Closing Lists.

Collectors are required, immediately upon receipt of any list of taxes from this office, to notify the parties assessed that the taxes are due and payable.

These notices should be given on Form 17, and may be sent by mail, served personally, or left at the dwelling or usual place of business of the person to be notified. The date and mode of serving them should be noted in ink in column 11 on the list, Form 23, revised.

If the persons liable do not pay the taxes within ten days after the service, or the sending of these notices, it is then the duty of the collector to serve demand notices on Form 21.

Where practicable, and especially in cases where distraint or suit on a bond is likely to follow, service should be made personally by a deputy collector, who will make a return to the collector. In cases where it is not practicable to make service either by leaving the notice with the party personally or by leaving it at his dwelling or place of business, it may be sent by mail. In that case the return should state the date of mailing and that the notice was addressed to him at his usual post-office address, naming it.

The duplicate notice on Form 21, with proof of service, which is retained by the collector, should be attached to the assessment list upon which the taxes are assessed, to be bound with it.

If the taxes are not paid within the prescribed time, the collector should at once, either in person or by deputy, proceed to collect the amount, with the penalty, interest, and costs, by distraint.

For failure to pay within the prescribed time, the taxpayer is liable to a penalty of 5 per cent on the amount of the tax, and interest at the rate of 1 per cent per month. But no interest for a fractional part of a month shall be demanded, and in computing interest it is reckoned on the tax only. The 5 per cent penalty should not be added to the tax for the purpose of computing interest. The penalty and interest must be collected in all cases when a taxpayer has become liable thereto, as the collector has no discretion in the matter.

(Sec. 3185, Rev. Stats.) For full instructions see Regulations No. 1, Revised August 15, 1907, pages 110 and 111.

The 50 per cent and 100 per cent penalties imposed by section 3176, Revised Statutes, are assessable and subject to the 5 per cent penalty and 1 per cent per month interest, the same as assessed taxes.

The penalties of double the amount of the tax imposed by section 3256, Revised Statutes, and section 44 of the act of October 1, 1890, are not assessable, and should not be imposed and collected by a collector, but should be recovered by indictment or other form of action. (Sec. 3213, Rev. Stats. Treasury decision No. 858, Jan. 31, 1905.)

In the case of assessments made under section 3253, Revised Statutes, demand on Form 21 should be immediately made, without the notice on Form 17. This will enable distraint to be made after the expiration of ten days from the date of said demand.

Under the authority of the provisions of law in section 3212, Revised Statutes, quoted on page 16 of these regulations, the Department requires collectors to account for all taxes assigned to them for collection within six months from the date of receipt of the list.

Transfer of Taxes to another District.

FORM 514.

The attention of each collector is called to the provisions of section 3209, Revised Statutes, for transfer of taxes to collectors of other districts in certain cases; and collectors are hereby instructed to transfer promptly the taxes assessed against any person who has removed to another collection district, or whose property, real or personal, liable to be seized and sold for taxes, is to be found in another district, by sending a copy of the assessment, duly certified under his hand, to the collector of that district and obtaining his receipt therefor.

In such cases an abstract in duplicate on Form 514 of the original assessment, giving the name of the party and the nature and amount of the taxes, duly certified by the collector, should be forwarded without unnecessary delay to the collector of the district in which the party from whom the taxes are due resides or to the collector of the district in which property liable to distraint for taxes may be found.

The collector receiving such abstracts will receipt for the amount on the duplicate and return it to the collector forwarding it, who will take credit for the amount on his next report on Form 51 B, accompanied by the duplicate as a voucher, and on his next account on Form 79, line 6, giving the name of the district to which the transfer was made. If the amount transferred is assessed in *column 10½ only*, Form 514 should be forwarded with Form 325, and not with Form 51 B.

The collector receipting for the amount of the abstract will treat it in every respect as if it were a separate list returned to him by this office with the exception that in taking up the amount on his next report on Form 51 B and in his next account on Form 79, line 23, he will be required to state therein the district from which the same was received.

Obstructing Collection of Taxes.

Collectors are reminded that, under the provisions of section 3224, Revised Statutes, "no suit for the purpose of restraining the assessment or collection of any tax shall be maintained in any court;" and that, under the provisions of section 934, "All property taken or detained by any officer or other person, under authority of any revenue law of the United States, shall be irrepleviable, and shall be deemed to be in the custody of the law, and subject only to the orders and decrees of the courts of the United States having jurisdiction thereof."

Suits for Taxes, Penalties, etc.

It will be the duty of the collector to proceed against any and all persons who have incurred any fine, penalty, or forfeiture under the internal-revenue laws in the manner prescribed by the following sections of the Revised Statutes:

Section 3164, Revised Statutes, provides that—

It shall be the duty of every collector of internal revenue to report within ten days to the district attorney of the district in which any fine, penalty, or forfeiture may be incurred for the violation of any law of the United States relating to the revenue, a statement of all the facts and circumstances of the case within his knowledge, together with the names of the witnesses, and which may come to his knowledge from time to time, stating the provisions of the law believed to be violated, and on which a reliance may be had for condemnation or conviction; and if any collector shall in any case fail to report to the proper district attorney as prescribed in this section, his right to any compensation, benefit, or allowance in such case shall be forfeited to the United States, and the same may, in the discretion of the Secretary of the Treasury, be awarded to such persons as may make complaint and prosecute the same to judgment or conviction.

Section 838, Revised Statutes, provides that—

It shall be the duty of every district attorney to whom any collector of customs, or of internal revenue, shall report, according to law, any case in which any fine, penalty, or forfeiture has been incurred in the district of such attorney for the violation of any law of the United States relating to the revenue, to cause the proper proceedings to be commenced and prosecuted without delay, for the fines, penalties, and forfeitures in such case provided, unless, upon inquiry and examination, he shall decide that such proceedings cannot probably be sustained, or that the ends of public justice do not require

that such proceedings should be instituted; in which case he shall report the facts in customs cases to the Secretary of the Treasury, and in internal revenue cases to the Commissioner of Internal Revenue for their direction. And for the expenses incurred and services rendered in all such cases, the district attorney shall receive and be paid from the treasury such sum as the Secretary of the Treasury shall deem just and reasonable, upon the certificate of the judge before whom such cases are tried or disposed of: *Provided*, That the annual compensation of such district attorney shall not exceed the maximum amount prescribed by law by reason of such allowances and payments.

All fees, etc., authorized by law to be paid to United States district attorneys and marshals shall be paid to the clerk of the court having jurisdiction and by him covered into the Treasury of the United States. (Act of May 28, 1896; 20 Stat., 178.)

The collector is also required by section 3169, Revised Statutes, to report all such violations of law to the Commissioner of Internal Revenue. Form 166 has been prepared by this office for such reports, and should be used when practicable.

The report required by section 3164, Revised Statutes, is to be made whether the collector thinks the case is one which should be prosecuted or not. The responsibility of determining whether or not a prosecution should follow is devolved upon the district attorney and Commissioner of Internal Revenue. In making such report, however, both to the Commissioner of Internal Revenue and the United States attorney, the collector should send therewith a statement of any circumstances within his knowledge which, in his opinion, render it either expedient or inexpedient to commence proceedings.

This act is not regarded as affecting the provisions of section 3460, Revised Statutes, and when any property (except real estate) seized by the collector for violation of internal-revenue laws does not exceed \$500 in value, it should be proceeded against by the collector instead of being reported to the district attorney for libel.

Attention is also called to the provision of section 3169, Revised Statutes:

Every officer or agent appointed and acting under the authority of any revenue law of the United States, * * * who having knowledge or information of the violation of any revenue law by any person, or of fraud committed by any person against the United States under any revenue law, fails to report, in writing, such knowledge or information to his next superior officer and to the Commissioner of Internal Revenue, * * * shall be dismissed from office, and shall be held to be guilty of a misdemeanor, and shall be fined not less than one thousand dollars nor more than five thousand dollars, and be imprisoned not less than six months nor more than three years. The court shall also render judgment against the said officer or agent for the amount of damages sustained in favor of the party injured, to be collected by execution. One-half of the fine so im-

posed shall be for the use of the United States, and the other half for the use of the informer, who shall be ascertained by the judgment of the court.

There is no power in this office to compromise offenses committed by internal-revenue officers.

For power of Secretary of the Treasury to compromise debts due the United States, see section 3469, Revised Statutes (compilation of 1900). As to power of Commissioner, with the advice and consent of the Secretary, to compromise any civil or criminal case arising under the internal-revenue laws instead of commencing suit thereon, see section 3229, Revised Statutes.

Offers in compromise should include payment of costs together with fees of witnesses before the grand jury as well as of witnesses before the United States commissioners, such offers to be made without suggestions of revenue officers as to amounts. Officers may, however, call attention of persons charged with violation of law that they have the privilege of making offers in compromise.

No suit for taxes should be commenced unless the Commissioner of Internal Revenue authorizes or sanctions the proceeding. It is not deemed necessary to have suits instituted for taxes which have been assessed and *can* be collected by distraint, or which *can* be assessed and collected by distraint. In cases where a bond for the payment of taxes has been given, collection will in all cases be made by distraint if possible, and when that remedy has been exhausted the case should be reported to the Commissioner of Internal Revenue for instructions.

In cases where, owing to the limitations of sections 3182, 3371, and 3437, Revised Statutes, section 9, act of August 2, 1886, section 47, act of August 28, 1894, section 10, act of June 6, 1896, and section 41, act of June 13, 1898, an assessment can not be made, special attention is called to the decision of the United States Supreme Court in the case of *The Dollar Savings Bank*, plaintiff in error. *v. The United States*, as given on pages 89 and 90 of volume 19, Internal Revenue Record, and 19th Wallace's Reports, page 227, where it is held that the Government may bring an action for the recovery of taxes, not only of such as have been assessed by the designated officers, but also of those which have not been so assessed, and likewise of those which, on account of the above-mentioned statutory limitations for assessment, are not so assessable. Collectors will exert themselves to discover all cases in their districts where, owing to the afore-said lapse of the periods fixed by the statutory limitations, any taxes can not now be assessed unless they be voluntarily paid. In such cases, when the taxes are paid, the 50 per cent and 100 per cent penalties imposed by section 3176, Revised Statutes, will be waived by the Government. If payment be not voluntarily made after the situation is explained to the taxpayer, the collector will lay the matter

before this office and report the facts to the proper United States district attorney with a view to instituting suit for recovery of the taxes and penalties hereinbefore referred to under the decision of the United States Supreme Court in the case of *The Dollar Savings Bank v. United States*. (19 Int. Rev. Rec., 89; 22 id., 310.)

Suit for taxes must be prosecuted in the United States courts under the management of the United States district attorney.

A complete record should be kept by the collector of all internal-revenue cases in suit in his district, and of all violations of the internal-revenue law reported to the United States district attorney, under the provisions of section 3164, Revised Statutes, or reported to the Commissioner of Internal Revenue, except cases of slight and technical violations of law not requiring prosecution. (See circular letter to collectors dated October 9, 1884.)

Record No. 54 is prescribed and furnished for use for all such cases except proceedings *in rem*, and it is desired that the record of all suits on bonds and suits for taxes, as well as proceedings for fines and penalties, should be kept therein. The printed headings of the various columns indicate clearly the nature of the entries to be made in each case.

The date of the collector's report of the case to the Commissioner of Internal Revenue should be given under the head of "Action taken by the collector."

The nature of the recommendation made by the collector in reporting the cases to the United States district attorney should also be stated under the same head.

In a suit for taxes the amount sued for should be stated in the column headed "Nature of suit or offense."

The entries should be made continuously in regular order according to date, and the book should be kept written up to date.

Suits against Internal-Revenue Officers.

Section 643, Revised Statutes, provides that certain suits or prosecutions against revenue officers in any State court may be removed to the circuit court of the United States upon the petition of the defendant to said circuit court.

Court costs.—Procuring evidence for use by the United States in its court is payable by the Department of Justice. (Comp. Dec., Oct. 2, 1902, case of *Lyman v. Cabell*.) Expenses accruing in a local court in action against a collector before being transferred to a Federal court are payable from the appropriation "Miscellaneous expenses, Internal-Revenue Service." (Comp. Dec., Apr. 11, 1907, case of *Cureton v. Rucker*.)

Special employees attending court as witnesses in internal-revenue cases are performing work within the scope of their appointments

and are entitled to their per diems and expenses accordingly. (Comp. Dec., Nov. 8, 1906, In re T. J. Parrott and R. A. Burnside.)

Section 771 makes it the duty of the district attorney, where certain suits or proceedings shall be pending, to defend such officers; and section 827 provides for their compensation for such service when they are directed to defend such officers, by the proper officers of the Government. Therefore in such cases application should be promptly made to this office for directions to be given to the district attorney to defend such suits.

Employment of Attorneys Prohibited.

District attorneys are authorized and required to prosecute all suits arising under the internal-revenue laws; and, as above stated, it is made their duty to appear on behalf of all revenue officers who are proceeded against for their official acts.

Section 365, Revised Statutes, provides that—

No compensation shall hereafter be allowed to any person, besides the respective district attorneys and assistant district attorneys for services as an attorney or counselor to the United States, or to any branch or Department of the Government thereof, except in cases specially authorized by law, and then only on the certificate of the Attorney-General that such services were actually rendered, and that the same could not be performed by the Attorney-General, or Solicitor-General, or the officers of the Department of Justice, or by the district attorneys.

All internal-revenue officers should distinctly understand that this provision of law prohibits the employment or payment by the United States of any attorney or counsel except as therein provided.

Mode of Procedure under Section 3460, Revised Statutes.

The provisions of this section are imperative, and must be strictly followed in all cases where the property seized is, in the opinion of the collector or deputy collector making the seizure, of the value of \$500 or less, exclusive of the tax, if the property is subject to tax.

Immediately after the seizure, the collector will report the same to this office on Form 117, stating what proceedings have been taken, and, after the appraisement provided for, he will advertise for claimant, as required by law.

A careful study of section 3460, Revised Statutes, with all its subdivisions, is enjoined upon collectors and deputy collectors, in order that they may fully understand it, so that no errors or omissions in the proceedings will occur. As soon as the prescribed appraisement (for which the printed form, No. 226, should be used) has been sworn to, the notice of seizure (which is, in effect, a monition to claimants) should be published without delay, if the property seized is of such

value that there can be no reasonable doubt that the proceeds of sale will amount to as much or more than the expenses. Especially should the proceedings, appraisement, publication of notice of seizure, notice of sale, and the sale be expedited as soon as legally possible when live animals have been seized. In this event, the officer who has seized such animals should immediately place them in charge of a responsible person, who will agree to feed and take care of them at the lowest rate possible. Horses and oxen ought to be kept during certain seasons for their reasonable use, but if such terms can not be obtained, no more than 25 cents a day ought to be charged for each. Reports on Form 117 should state the terms agreed on for the feeding and keeping of live animals.

After a sale has been effected (which sale should be made as early as practicable after the seizure, provided the claimants do not give the required bond, and thus take the case into the United States court), the collector will forward to the Commissioner of Internal Revenue a full and particular account of his action, giving each item of expense incurred, supported by proper vouchers, when it is possible to obtain the same. No item of expense will be allowed unless it be shown that the same was necessarily incurred. Expenses of this kind must be included in the collector's monthly expense account, scheduled on Form 85. (See Department Circular No. 37, June 5, 1908, on p. 11 of these regulations.) In cases where it is necessary or, on account of the nature of the property seized, expedient to employ an auctioneer to sell the same—and one is actually employed for this purpose—the commissions actually paid, if reasonable and not in excess of the usual charges of auctioneers for such services, may be included in the expenses and paid from funds advanced for that purpose. Report of the sale will be made on Form 210.

The gross proceeds of sale will be deposited at once to the credit of the Treasurer of the United States in accordance with instructions contained in Department Circular 37, to which reference is made above.

Should the claimants give bond, as provided in this section, the collector will so advise this office. It will be observed, however, that the execution of such bond does not entitle the claimants to the possession of the property seized, but simply takes the question of forfeiture into the United States court. Under provisions of section 3459, Revised Statutes, claimants may come into possession of certain kinds of property upon giving bonds.

The three weeks' notice requiring parties to appear and make claim, within thirty days from the date of its first publication, and the ten days' notice of sale, need appear only in the weekly issues of the paper advertising such notices; and, in case of small lots of property, the notice of sale may be published, at the discretion of the collector or

his deputy by written notices posted in conspicuous places, thereby **avoiding** the expense of publishing the notice of sale in a newspaper.

In cases where the value of the property seized is so small that it **will not** warrant proceedings for its sale by itself under the section **mentioned**, the property may be stored, in the least expensive manner **possible**, until such time as a sufficient amount of property similarly **situated** has accumulated to warrant the expense of sale, when the **several** lots may be sold together and treated as a unit, so far as **incurring** expense in common is concerned; but in the notice to appear, **etc.**, each particular lot should be so distinctly described as to render it capable of identification by any person desiring to make claim thereto; and, in finally reporting the cases to the Commissioner, a separate and distinct report of sale of each particular lot of property seized should be made. In such cases the total expense incurred in common must be divided among the several lots of property, and to the account of each must be charged its proportionate share of common expense, but any special expense incident to a particular lot of property must be charged to such lot in the report of its sale.

In case of spirits, which, when offered for sale, will not, by reason of being below proof, bring a price equal to the tax due and payable thereon, but will bring a price equal to or greater than the tax on said spirits, computed only upon the proof gallons contained in the packages without regard to the greater number of wine gallons contained therein, the collector may, upon making sale thereof, use tax-paid stamps to the amount required to stamp such spirits as if the tax thereon were only on the proof gallons thereof, and apply so much of the proceeds as are necessary to the purchase of the stamps required and charge the balance, if any, on Form 58. The expenses in such cases are to be paid from funds advanced to collectors. Collectors will be particular to have the officer who sells the spirits affix the stamps securely and write across the face of the same as provided in section 3334, Revised Statutes, as amended.

In case forfeited property should sell for a price equal to or greater than the tax due and payable thereon, so much of the proceeds as are necessary shall be applied to the purchase of stamps and the balance, if any, charged on Form 58. The actual expenses necessarily incurred must be paid from funds advanced to collectors and scheduled on Form 85 with subvouchers attached.

In case of small lots of spirits containing 5 or more and less than 10 gallons, there being no stamp for such quantity, the officer selling the same will place upon the package his certificate of the fact of the sale and collection of tax due on the spirits, which must be reported on Form 58.

In case of tobacco, snuff, cigars, colored or uncolored oleomargarine, renovated or process butter, adulterated butter, filled cheese,

mixed flour, or distilled spirits so inconsiderable in value as not to bring a price equal to the tax due and payable thereon when offered for sale, and in the case of spirits, not even to bring a price equal to the tax computed only upon the proof gallons thereof, the collector may present a bill for the actual expenses necessarily incurred and request authority to destroy the same. (See secs. 3369 and 3450, Rev. Stat., as amended, and Circular No. 224, dated Mar. 23, 1880.)

The collector should forward the report of sale on Form 210 monthly. The vouchers for expenses should be attached to and forwarded with Form 85 for the month in which paid. All vouchers for advertising in such cases should be made out on Form 153. (See Special Circular No. 191 and p. 77 of these Regulations.)

Distrainment and Seizures—Bill of Fees and Charges.

When a warrant of distrainment is issued the collector will make docket entry of the same in the last part of Record 44, which entry should be substantially a transcript of the schedule on the inside of the warrant. Each warrant should be numbered, and the number and the name of the deputy to whom issued entered in Record 44 (either on a line preceding the names of taxpayers or in a separate column ruled for the purpose at left of page). This will enable the collector to trace readily every warrant issued and insure its prompt return. Upon the return of the warrant by the deputy, the entries in the docket should be completed so that it will give a complete history of all proceedings on said warrant, and in case of the sale of real estate proper entries should also be made in Record 21. Upon the execution of the warrant it should be promptly returned to the collector with a report showing in full what action was taken in each case and giving all the information called for on Form 210, if personal property, or Form 128, if real estate.

Pursuant to section 3206, Revised Statutes, and Treasury decision 1373, June 5, 1908, found on page 11 of these Regulations, the Commissioner of Internal Revenue hereby prescribes the following fees and charges, to be allowed in all cases of distrainment and other seizures, in lieu of those heretofore prescribed, viz:

1. Custody of property seized or distrained, allowed only in cases named below, per day of twenty-four hours, not to exceed \$2.50.
2. Expenses of removal, storage, and insurance, amount actually and necessarily paid.
3. Advertising in newspapers, amount actually paid in conformity with established rates of the newspapers. (To be made on Form 153, with a copy of the advertisement attached.)
4. Advertising by posters, amount paid for printing or posting of posters, not to exceed in any case \$3. (Copy of poster to be filed with bill.)

5. Fee on sale of real estate not to exceed \$10 as auctioneer's fee, when an auctioneer is employed. In no case, however, is such fee to be paid to a person in the internal-revenue service.

6. Drawing and executing deed, to be paid by purchasers after the year of redemption has expired, the amount actually paid to an attorney for making such deed, not, however, to exceed \$5 in any case.

7. Recording deed to the United States, the amount actually paid.

In case of seizure of real estate under the provisions of sections 3196 and 3200, Revised Statutes, where the collector can not otherwise obtain such a description of the real estate as would be required in a deed of the property seized, he may employ a competent practical surveyor to establish the metes and bounds and compute the area of the property, and may pay him therefor his reasonable fees to be taxed as costs under section 3197, Revised Statutes. In the case of real estate forfeited to the Government for a violation of law an expense for such a fee should not be incurred until authority therefor has been obtained from the Commissioner of Internal Revenue. (See Regulations No. 12, Revised Apr. 18, 1904, p. 42.)

The "service" of the warrant is not complete in the case of personal property unless the officer actually takes possession of some piece or article of property. In the case of real estate, the distraining officer should make service of the warrant in the same manner that the sheriff levies execution upon real estate, and thereupon notice must be given as prescribed in section 3197, Revised Statutes.

The expenses of seizure in all cases are payable by the Government, but only the actual necessary expenses incurred, supported by proper vouchers, will receive the approval of this office.

If real estate is redeemed, the amount of expenses paid by the Government shall be paid by the person redeeming; and the net proceeds returnable to claimant in the case of personal property shall be found by deducting from the gross proceeds the tax and the amount of the expenses incident to seizure and sale, as shown on Form 210.

The fee for custody herein prescribed is the maximum rate to be paid in any case, but where the property is retained for a considerable time, and, in some other cases, it is presumed the collector can, and it is expected that he will, whenever practicable, secure the services of a proper person at a less expense.

The fee for custody is allowed only in cases where removal would be attended with great and unnecessary expense or injury to the property, and where its safe-keeping requires the custodian, as in the case of a distillery, a tobacco factory, a store containing a large quantity of goods subject to seizure, and like cases. In no event will a merely constructive charge for custody be allowed.

When the property can readily and cheaply be moved to and kept in a warehouse owned by responsible parties, at the usual rates of storage, the latter only will be allowed, and no charge for custody will be allowed while the property is so stored. In such case the collector should take the usual warehouse receipt.

The fee for drawing and executing a deed to a private purchaser must be paid by the purchaser when the deed is made.

In cases where real estate is purchased for the United States the act of March 1, 1879, provides that the deed shall be prepared and approved by the United States district attorney for the district in which the property is situated.

No valid deed for property sold on warrant of distraint can be made until after the year of redemption has expired.

The special attention of collectors is directed to the clause in section 3458, Revised Statutes, which provides that "the cost of seizure made before process issues" from the court "shall be taxable by the court." Under this clause, in cases of seizure that are disposed of in court collectors should be careful to render to the clerk of the court their bill of costs as soon as the marshal takes possession of the property, or very soon thereafter, which expenses are payable from appropriation "Salaries, fees, and expenses of marshals, United States courts." (See XIII, Comptroller's Decisions, p. 316.)

CHANGE OF COLLECTORS.

Duty of Outgoing Collectors—Transfer of Taxes.

FORM 238.

A collector on going out of office must transfer to his successor in office all of the taxes outstanding on lists in his hands, whether delivered to him by this office, by other collectors, or by his predecessor in office, in the following manner:

All taxes that are supposed to be collectible should be scheduled separately, in detail and by lists, and indorsed "Schedule A—Amount of collectible taxes transferred to successor."

All taxes that have been referred to the United States district attorney for suit should be scheduled separately, in detail and by lists, and the schedule indorsed "Schedule B—Amount of taxes in suit transferred to successor." This schedule should only include such taxes referred to the United States district attorney as are still in suit, and should be accompanied by a statement from that officer that the bonds covering the taxes in suit are in his possession.

All taxes on account of which property has been purchased or bid in for the United States on distraint, where the right of redemption by the owner or owners of said property still exists, should be sched-

uled separately, in detail and by lists, and indorsed "Schedule C—Amount of taxes for which property has been sold on distraint, and bid in for the United States, transferred to successor." This schedule should be accompanied by a statement of the outgoing collector's action in regard to the property bid in for the United States on distraint.

All taxes the collection of which is suspended by order of this office should be scheduled separately, in detail and by lists, and indorsed "Schedule D—Amount of taxes the collection of which is suspended, transferred to successor." This schedule should be accompanied by copies of the letters or telegrams suspending the collection of the taxes enumerated therein.

All taxes claimed to be erroneously assessed, or known to be uncollectible, should be scheduled separately, in detail and by lists, and indorsed "Schedule E—Amount of uncollectible and erroneous taxes transferred to successor." This schedule should include all taxes covered by claims for abatement unacted upon or pending in this office at the time the transfer is made and the date when the claims were filed.

All taxes receipted for on Form 23½ or 476, for which stamps have been issued, and which are covered by claims for credit on Form 488 or 66A, should be scheduled in detail and by lists, and the schedule indorsed "Supplementary Schedule E."

All claims of this kind on lists of an outgoing collector should be prepared by him and sent to this office with the books of stubs from which the stamps covering the taxes were cut. The outgoing collector should make an indorsement on Form 488 or 66A, covering taxes of this kind transferred, that said taxes have been transferred to his successor, "Collector ————," and that the credit therefor, when allowed, should be given to the latter.

These schedules should be prepared in triplicate, and the receipt of the collector to whom the transfer is made should be attached thereto; one set of said schedules to be retained by the outgoing, one by the incoming collector, and one to be sent to this office with final report on Form 79 of the outgoing collector.

There must also be attached to each of the schedules sent to this office (except "Supplementary Schedule E") an affidavit by the outgoing collector that he has used due diligence to collect the taxes transferred therein, and that, to the best of his knowledge and belief, none of them have been collected, and that the failure to collect is not justly chargeable to any lack of diligence on the part of the collector or of his deputies.

Form 238 has been prepared for the schedules herein required, and should be used in all cases where practicable.

Any collector going out of office who transfers to his successor in office all taxes in his hands, accompanied by the required affidavits,

and in accordance with the foregoing instructions, and forwards promptly to this office all required reports and accounts, will immediately receive credit therefor in his account, and his successor will be charged with the same, provided that the evidence furnished that due diligence was used by the outgoing collector while in office to collect said taxes shall be satisfactory to the Commissioner of Internal Revenue.

In the event of any outgoing collector failing to transfer to his successor in office the taxes in his hands, whether delivered to him by other collectors, by his predecessor in office, or by the Commissioner of Internal Revenue, in accordance with the foregoing instructions, or, having transferred them, fails to satisfy the Commissioner of Internal Revenue of the exercise of due diligence by such outgoing collector concerning the taxes transferred, he will be held in his account for said taxes until accounted for either by abatement to himself, collection by his successor, or in such other way as may be satisfactory to the Commissioner of Internal Revenue, and in case of unnecessary delay in accounting therefor his account will be referred to the accounting officers of the Treasury, in order that suit may be brought against him on his official bond.

Great care should be exercised by outgoing collectors not to include in the schedules of taxes transferred to successor any taxes paid either to them or their deputies prior to the transfer.

In case any taxes thus paid are transferred, it will be the duty of the new collector to make demand at once upon the late collector to whom, or whose deputies, the taxes were paid for the amount of the same. In case his predecessor does not comply with the demand made on him, the collector should at once report the fact to this office for such action as the circumstances of the case will warrant.

The outgoing collector should at once transmit to this office all reports and accounts required by law and regulations, up to and including the last day of his term of office.

The public property, including all annual and monthly lists of taxes; all official reports, letters, and records; all stationery, forms, blanks, books, laws, circulars, specials, decisions, pamphlets containing instructions, internal revenue records, postage stamps, hydrometers and manuals, or receipts of gaugers therefor, gauging rods, locks and seals, microscopes and slides, ordnance, and whatever else is furnished or paid for by the Government, must be delivered by the outgoing collector to his successor. The inventory of the same, after being receipted for by the new incumbent, should be forwarded to this office, with outgoing collector's final account on Form 79.

Transfer of Stamps.

FORM 239.

An outgoing collector should transfer to his successor all stamps for special taxes, tobacco, snuff, cigars, cigarettes, distilled spirits, fermented liquors, oleomargarine, colored and uncolored, renovated or process butter, adulterated butter, playing cards, filled cheese, mixed flour, documentary, and denatured alcohol remaining on hand, excepting partially used books of coupon stamps having a value, which should be transmitted to the Commissioner of Internal Revenue. Receipts therefor on Form 239, showing the total number and value of each denomination of stamps transferred, and where books are transferred the serial number of each book, should be taken in triplicate, one copy to be retained by the outgoing collector, one copy to accompany his final reports on Forms 68, 76, 496, 90, 401, 103, 177, 222, 286, 350, 384, 439, 531, and 555, and one copy to be retained by the incoming collector.

There should be a separate receipt for each kind of stamps transferred.

Bonded Goods.

The outgoing collector should also transfer to his successor all merchandise in bonded warehouse for which he is accountable in his bonded account, warehousing and transportation bonds, etc., as directed on page 56 of these regulations.

Prompt and exact compliance with these instructions by collectors will insure an early settlement of their accounts.

Duty and Responsibility of Succeeding Collectors.

Section 3218, Revised Statutes, reads as follows:

Every collector shall be charged with the whole amount of taxes, whether contained in lists transmitted to him by the Commissioner of Internal Revenue, or by other collectors, or delivered to him by his predecessor in office, and with the additions thereto, with the par value of all stamps deposited with him, and with all moneys collected for penalties, forfeitures, fees, or costs; and he shall be credited with all payments into the Treasury made as provided by law, with all stamps returned by him uncanceled to the Treasury, and with the amount of taxes contained in the lists transmitted in the manner heretofore provided to other collectors, and by them receipted as aforesaid; also with the amount of the taxes of such persons as may have absconded, or become insolvent, prior to the day when the tax ought, according to the provisions of law, to have been collected, and with all uncollected taxes transferred by him or by his deputy acting as collector to his successor in office: *Provided*, That it shall be proved to the satisfaction of the Commissioner of Internal Revenue, who shall certify the facts to the First Comptroller of the

Treasury, that due diligence was used by the collector. And each collector shall also be credited with the amount of all property purchased by him for the use of the United States, provided he faithfully accounts for and pays over the proceeds thereof upon a resale of the same as required by law.

Section 3219 provides that "In case of the death, resignation, or removal of any collector, all lists and accounts of taxes uncollected shall be transferred to his successor in office as soon as such successor is appointed and qualified; and it shall be the duty of such successor to collect the same."

A collector must receipt for, and he will be charged with, all the taxes transferred to him by his predecessor in office that are covered by Schedules A, B, C, D, and E, provided due diligence has been used by the latter to collect the same and the instructions on page 50 of these regulations have been complied with; and these taxes should be taken up on Form 51B, in the assessment column, and reported until they are accounted for. If any of said taxes are found to be uncollectible, they will be abated to the collector to whom they stand charged, upon the rendition of proper vouchers on Form 53, or if erroneous, on Form 47 or 467, properly executed.

In the event that any taxes transferred to a collector by his predecessor as being uncollected are found to have been collected by the latter or any of his deputies, the new collector should at once make demand upon the late collector, to whom or whose deputies the taxes were paid, for the amount of the same; and should his predecessor comply therewith, he should report the taxes collected in the same manner as if paid directly to him by the taxpayers.

In case the predecessor does not comply with the demand thus made on him, the amount of said taxes will be charged back, upon sufficient evidence being furnished to this office to justify such a procedure. In such cases, it will be sufficient for the collector to forward to the Commissioner of Internal Revenue a copy of the original receipts in the hands of the taxpayers, duly authenticated; or, if this be not practicable, the collector's affidavit, and that of the deputy charged with the collection of the taxes, to the effect that satisfactory evidence has been presented by the taxpayer that the taxes in question were paid to the late collector or any of his deputies.

This schedule should not be sent to this office until all the taxes thus paid have been ascertained. It should be as complete as possible, setting forth each tax, the list on which assessed, etc., and should be sustained by the best obtainable evidence. An incoming collector should be able to transmit this schedule within ninety days from the beginning of his term. This action, however, should not be taken until a proper demand has been made by the collector upon his predecessor for the amount of such taxes.

A collector must also receipt for, and he will be charged with, all stamps transferred to him by his predecessor, as herein provided. And he must take up on his report the stamps so transferred to him, stating the facts of such transfer, and giving the date of the transfer and the name of his predecessor from whom such stamps were received.

For instructions as to duty of incoming collector as to merchandise in bonded warehouses, see page 56 of these regulations.

Consolidation of Districts.

Whenever, under the various sections of the internal-revenue laws, two or more collection districts are consolidated and made one, the collector appointed for the district thus newly organized will be regarded as the successor of the collectors of the obsolete districts, and the foregoing regulations will in every instance be strictly observed.

If the collector of one of the old districts is appointed collector of the new district, he must be regarded as a new collector, and successor to himself as collector of the old district, and must close out his old account accordingly.

Whenever a collector gives a new bond under any provisions of law, his account as collector under bonds previously given will be closed, and he should transfer to himself, as his own successor, all taxes and stamps, as herein provided. In all such cases, however, where a collector is his own successor, partially used books of coupon stamps may be transferred, instead of returning them to this office, if desired, and schedules of taxes and stamps transferred can be prepared in duplicate instead of triplicate.

THE BONDED DISTILLED SPIRITS ACCOUNT.

Spirits in Distillery Warehouses.

GENERAL INSTRUCTIONS, FORM 94a, PART 1.

For detailed instructions see printed directions on fourth page of Form 94a, part 1, and at the bottom of each inside page.

This account on Form 94a, part 1, must be forwarded with accompanying vouchers and Forms 80, 179, 240, and 362 to the Commissioner of Internal Revenue within ten days after the expiration of the month for which the account is rendered. The detailed statements will be prepared on the inside pages of Form 94a, part 1, for all items in the same consecutive order as the aggregates thereof appear on page 1, lines 7 to 32, of said form. (See footnote on p. 2 of the form.)

Collectors will be careful, and they are hereby strictly instructed, to indorse on each and every accompanying voucher the nature of such voucher, the collection district and State, the month and the account to which it belongs. Forms 80, 179, 240, 359, and 362 should also be carefully indorsed. The bonds, Forms 80 and 359, should be arranged according to the number of the distillery, the lowest number at the top and the highest at the bottom of the package, which should be carefully tied. Forms 240 should also be arranged and tied in a separate package as in the case of the bonds mentioned, and will not be folded inside of the bonds. Forms 179 should be arranged first in the order of the numbers of the distilleries. All of these forms (179) relating to each warehouse, respectively, should be arranged in the order of the dates of withdrawal, and held together by rubber bands, numbered, and forwarded in well-tied packages, accompanied by a certificate showing that the entries for withdrawal were received in due time and signed by properly constituted authority. Care should be taken to exclude from the inclosure containing the account, Form 94a, part 1, all papers except the vouchers and the bonds, Forms 80 and 359, the entries for deposit, Form 240, and the entries for withdrawal, Form 179.

Whenever there is a change of collectors during the month two bonded accounts will be required—one covering the period from the 1st day of the month up to the time when the outgoing collector retires from office, the other covering the balance of the month. In such cases the date of the change should appear on the accounts, and each account must be accompanied by a full set of detailed statements and vouchers signed by the collector who renders the account. Forms 240 and warehousing bonds will, however, be prepared in the usual manner for the full monthly period. The last account of the outgoing collector will not be approved unless it is also accompanied by the receipts of the incoming collector, as follows, viz:

1. A receipt in detail covering the spirits remaining in warehouses, as shown on page 1, line 33.
2. A receipt in detail for the warehousing bonds covering the spirits reported on page 1, line 33.
3. A receipt in detail for the export and transportation bonds covering the spirits reported on page 1, line 28.
4. A receipt in detail for the warehousing bonds covering the spirits reported on page 1, line 29.
5. A receipt in detail for the transportation bonds, Form AA, Regulations of the Secretary of the Treasury under section 9 of tariff act of August 28, 1894, covering the spirits reported on line 30.
6. A receipt in detail for transportation and warehousing bonds, Form 351, covering the spirits reported on page 1, line 31.

7. A receipt in detail for notices from receiving collectors (art. 41, Regs. 20) as to bonds, Form 351, covering the spirits reported on page 1, line 32.

The incoming collector will immediately upon the transfer of such bonds, carefully examine the same, and in case of insufficiency, will require new bonds, at the same time reporting each case of insufficiency of bonds to the Commissioner and to the former collector from whom they were received. (See Form 138*aa*.) The incoming collector should not receipt for spirits as in warehouse until satisfied that they are actually in warehouse.

Form 94*a*, part 1, and the accompanying detailed statements filed with it in this office should never be pasted together, nor should the size of the forms be diminished or increased, as these reports are bound together in this office, and any alteration of their size renders them unfit for that purpose.

The numbered vouchers to be transmitted monthly with this account, rendered on Form 94*a*, part 1, are Forms 93*c*, 134*a*, and 362. (See instructions on Form 138*aa* and Form 362.)

The above-mentioned forms will be forwarded as hereinafter indicated when needed as vouchers.

STOREKEEPERS' REPORTS, FORMS 86 AND 87, AND GAUGERS' REPORTS, FORM 59.

Detailed instructions as to the manner of preparation of these forms and the forwarding of the same are printed on each. The storekeeper's report, Form 87, is a monthly report and should never be forwarded for a portion of a month, notwithstanding that there may be a change of collectors during the month.

FORM 93*c*.

This report covers discrepancies between the amount of tax collected on distilled spirits as reported on lines 10 and 10½, Form 94*a*, part 1; line 10, Form 94*a*, part 2; and line 12, Form A 94, and the amount of "sales of stamps," shown on Form 90. It should be filed with Form 94*a*, part 1. Instructions relative to this form are printed thereon. The attention of collectors is called to circular letter to collectors, mimeograph No. 172, dated January 9, 1901, directing the manner of reporting sales of spirit stamps for grain and fruit spirits; also to circular letter to collectors, mimeograph No. 193, dated March 23, 1901, explanatory of No. 172.

FORM 134*a*.

This form will be prepared in accordance with the instructions printed thereon and will be forwarded each month with Forms 94*a*,

parts 1 and 2, and Form A 94, and will afford the details of the totals to be entered on lines 17 and 29 of page 1, Forms 94a, parts 1 and 2, and lines 22 and 34 of page 1, Form A 94. When in the case of any given cask or package the quantity lost or removed is less than the entire contents, the quantity lost will not be reported on this form without special instructions from this office.

FORM 138aa.

This is a report specifying the character of the security afforded by the several warehousing bonds covering spirits reported on bonded distilled spirits accounts, and is to be furnished with each of the bonded accounts, Forms 94a, parts 1 and 2, and Form A 94, for the months of May and November of each year, and with the last bonded account rendered by an outgoing collector and with the first bonded account rendered by an incoming collector. (See instructions printed on the form.)

FORMS 179, 206, AND 240.

These forms will be properly indorsed and forwarded by collectors as required by the instructions printed on each of said forms.

FORMS 171 AND 174.

Form 171, claim for spirits lost in transportation for export, or for transfer to manufacturing warehouses, on account of which credits are claimed on bonded distilled spirits accounts, Forms 94a, parts 1 and 2, must be accompanied by statement on Form 174 and claim for relief, and credits claimed must not be taken until allowed by the Commissioner.

FORM 332.

This form will be forwarded with Form 94a, part 1, and Form 94a, part 2, for the month of June each year. One report will accompany Form 94a, part 1, and as many reports on Form 332 will accompany Form 94a, part 2, as there are general bonded warehouses in the district.

FORM 359.

Distiller's Annual Warehousing Bond.

Under the proviso of section 49, act of August 28, 1894.

FORM 362.

This monthly report is intended to show how much each set of bonds given by each distiller on Forms 80 and 359 is affected by entries and withdrawals made by him during the month covered by the report.

FORM 364.

This is a special detailed report of each casualty, to be reported at the end of the month on Form 134a. Reports will be made on this form in accordance with the instructions printed thereon as soon as the casualty is discovered.

FORM 541.

This storekeeper's monthly report of serial numbers of packages and contents, as per original gauge withdrawn from distillery warehouse of different months of production, is intended as an aid to storekeepers in crediting packages withdrawn to the proper month of production on Forms 87 and Supplemental Record 18.

EXCESS OF SPIRITS FOUND UPON REGAUGE AT BONDED WAREHOUSES.

Where an excess over the quantity shown by the original gauge is found upon regauge of spirits to be withdrawn tax-paid, or free of tax, from a bonded warehouse, the quantity so found will be taken up in a special entry on both the storekeeper's monthly report and the collector's bonded account. The name of the distiller, the serial numbers of the packages in which the excess may be found, the month and year of production, and other details, will be entered, and the quantity added to the total of the "recapitulation" of spirits deposited in warehouses for the month in which the excess is ascertained. When the stamp and its coupons affixed to any package (by reason of error in detaching too many coupons from the stub of the stamp) represent a quantity in excess of that which should be contained in the package, the coupons issued in excess must not be treated as an excess found upon regauge, but should be included among the items reported on Form 93c, line 9, of recapitulation, under heading "Coupons issued in excess, etc."

Tax on excessive leakage as to spirits withdrawn tax-paid must be included in the quantity covered by the tax-paid stamp. Tax on excessive leakage on free withdrawals should be immediately collected and reported on Form 58 and on Form 93c, line 4, recapitulation.

FORM 94 a, PART 2.*Spirits in General Bonded Warehouses.*

For detailed instructions, see printed directions on the second page and at the bottom of each inside page of said form. The account, Form 94a, part 2, must be forwarded, with the accompanying vouchers, Forms 134a, 179, 351, and 352, to the Commissioner of Internal Revenue within ten days after the expiration of the month for which the account is rendered. The instructions under the heading "Form

94a, part 1," in regard to indorsing vouchers and the orderly arrangement and securing of papers, should be observed as to the vouchers and other papers accompanying accounts on Form 94a, part 2. The instructions also as to Form 94a, part 1, in the matter of change of collectors, should be observed.

FORM 352.

The method of using this form is set forth in Regulations No. 20, article 31 and following articles, and in instructions printed on the form.

STOREKEEPERS' REPORTS, FORMS 354, 355, AND 356.

Upon the receipt of the collector's account, Form 94a, part 2, the storekeepers' reports, Forms 356, are compared with it. It is therefore necessary that the Forms 356 shall be received in ample time to be examined and compared with the daily reports on Forms 354 and 355 before the 94a, part 2, forwarded by the 10th of the month, is received. The same general instructions relative to the preparation and forwarding of storekeepers' daily and monthly reports at distillery warehouses should be observed as to the daily and monthly reports of storekeepers at general bonded warehouses.

FORM A 94.

Brandy in Special Bonded Warehouses.

Instructions governing the preparation of the bonded brandy account, Form A 94, are to be found in instructions printed on said form, and in Regulations No. 5, Revised, and supplements. These regulations also specify the use to be made of Forms A 86, A 86½, A 87, 235, 236, and 245.

FORM 410.

Distilled Spirits Bottled in Bond.

For detailed instructions, see Regulations No. 23, Revised, and printed directions on said form. This account must be forwarded with accompanying vouchers within ten days after the close of the month for which the account is rendered. Instructions under the heading "Form 94a, part 1," relative to the preparation and forwarding of the account and vouchers, should be observed.

CREDITS ON ACCOUNT OF EXPORTATION.

No credit on account of spirits exported under section 3330, Revised Statutes, as amended, Regulations No. 29, will be allowed, unless Form 94a, parts 1 or 2, Form A 94, or Form 410, as the case may be, is accompanied by the canceled bonds, and the evidence upon which such bonds were canceled, the clearance certificate, and landing certificate of the foreign revenue officer or the consignee or vessel's agent at the place of landing (see Regulations No. 29), Form 206,

the affidavits of sureties, and the bill of lading and the certificate of the collector of internal revenue written across the face of the bond in red ink, to the effect that the tax on the deficiency (stating such deficiency in gallons and tenths) between the quantity withdrawn from the distillery warehouse or general bonded warehouse and the quantity reported has been paid or abated through an allowance under the provisions of the act of December 20, 1879. (See Regulations No. 29.)

Hereafter no credit on account of spirits exported under the provisions of the act of June 9, 1874, as amended by the act of March 1, 1879, will be allowed, unless Form 94a, parts 1 or 2, Form A 94, or Form 410, as the case may be, is accompanied by the certificate of clearance prescribed in Regulations No. 29, with Forms BB, 206, CC, affidavits of sureties, and detailed report of customs gauger under the certificate of the collector of internal revenue written across the face of the bond in red ink, to the effect that the tax on the deficiency (stating such deficiency in gallons and tenths) between the quantity withdrawn from the distillery warehouse or general bonded warehouse and the quantity exported has been paid or abated through an allowance under the provisions of the act of December 20, 1879. (See Regulations No. 29.) Where the quantity of spirits shipped for exportation has been divided at the port of export into two lots, no credit will be taken on line 16 of Form 94a, parts 1 or 2, until both lots are accounted for, as per Regulations No. 29.

INSTRUCTIONS RELATIVE TO DEFICIENCIES.

In order to enable collectors of internal revenue to report systematically and properly on their bonded accounts the tax collected on deficiencies ascertained either at the distillery warehouse, general bonded warehouse, special bonded warehouse, or at the port of export, the instructions below should be followed:

Deficiencies Ascertained upon Regauge at Distillery Warehouses, General Bonded Warehouses, or Special Bonded Warehouses, of Spirits Withdrawn for Export, or for other Purposes, Free of Tax.

The tax on all excessive leakages ascertained upon regauge for withdrawal for export or for other purposes, free of tax, from distillery warehouses, general bonded warehouses, or special bonded warehouses, when collected, will be reported as follows:

1. On an inside page of Form 94a, parts 1 or 2, or Form A 94, immediately following the total of the regular tax-paid withdrawals of the distiller, and to which they will be added thus:

"A. B.," distiller.		Gallons.
Total of tax-paid withdrawals	-----	147,893.0
Excessive leakage, tax-paid	-----	45.2
Total	-----	147,938.2

This quantity, 147,938.2 gallons, will then be carried into the "recapitulation page."

2. On Form 93c (filed with Form 94a, part 1), for the month in which the tax is collected in detail for line 4 of recapitulation; and

3. Included in the amount on line 10, page 1, Form 94a, parts 1 or 2, or line 12, page 1, of Form A 94.

The date of the bond B, BB, or AA, or of the Secretary's permit will be entered on the same line opposite the quantity of leakage on which tax is paid.

The leakage allowed under the act of August 28, 1894, as amended, on spirits regauged for withdrawal for export, or for other purposes, free of tax, will be reported immediately following the leakage on regular withdrawals by the particular distiller for the month, to which it will be added and carried into the recapitulation page of the bonded account.

The deficiency upon which tax is paid on withdrawals, free of tax, under each bond or permit, must be reported separately, and the date of the bond or permit will be entered on the same line in column 6, Form 94a, part 1, and in column 7, of Forms 94a, part 2, and A 94. The date of withdrawal will be entered in column 7 or 8, as indicated by the heading of such columns on the different bonded accounts.

DEFICIENCIES ASCERTAINED UPON REGAUGE AT PORT OF EXPORT.

Deficiencies ascertained upon regauge at port of export will be treated as follows, viz:

Upon receipt by the collector of the "clearance certificate," in case of exportation, and the certificate, Form No. 22, Secretary's Regulations of November 4, 1894 (see also Regulations No. 29), in case of transfers to manufacturing warehouses, he will collect the tax on the deficiency, if any there be, subject to the provisions of the act of December 20, 1879, and section 15, act of May 28, 1880, respectively, and Regulations No. 29, and report the same, as follows:

1. Under a separate heading on inside page of Form 94a, parts 1 or 2, headed "Tax paid on deficiencies in export," and on this report will appear the following data: Number of warehouse, name of distiller, number of packages, deficiency ascertained, amount of tax, date of bond (B, BB, or AA), and date of the payment of the tax. The aggregate of the number of gallons of deficiency, and the amount of tax collected on same, will be entered on line 15 of Form 94a, parts 1 or 2, as "Tax paid on deficiencies in export."

2. The quantity cleared and the quantity upon which the deficiency tax is collected, together with the quantity allowed under the act of December 20, 1879, and the act of May 28, 1880, respectively, must equal the quantity withdrawn. (See instructions printed in Record 48.)

3. All collections of tax on deficiencies will be reported on Form 58 for the month in which the collection is made, if not assessed before collection; and the same data that are noted above to be made on Form 94a, parts 1 or 2, will appear on Forms 23 or 58, according to the form on which the assessment or collection is reported.

4. When in the case of spirits exported under the bond, Form B, the collector collects the tax on the deficiency ascertained at the foreign port between the quantity cleared at the port of export and the quantity landed at such foreign port, the collector will report the same as in the case of a deficiency ascertained at the "port of export," with the exception that the name of the *foreign port* will be entered in the detailed statement, Form 94a, parts 1 or 2.

5. The same general instructions outlined above relative to distilled spirits removed from distillery warehouses and general bonded warehouses should be observed as to brandy removed from special bonded warehouses, except that the act of December 20, 1879, and section 15, act of May 28, 1880, make no provision for losses of brandy in transit from special bonded warehouses to ports of export or to manufacturing warehouses.

SPIRITS WITHDRAWN UNDER SECTIONS 3297 AND 3464, REVISED STATUTES, AND ACT OF MAY 3, 1878.

Collectors will take credit on Forms 94a, parts 1 or 2, or Form A 94, for spirits withdrawn for use of the United States and for alcohol withdrawn for scientific purposes in accordance with instructions printed on the back of the forms, and will forward the duplicate permits of the Secretary of the Treasury, properly signed, sealed, and indorsed, with the bonded account as a voucher for such credit.

See Department Circular (1904) No. 104, and Department Circular No. 5 (1908).

BONDED PLAYING CARD ACCOUNT.

FORM B 94.

The collector's bonded account as to playing cards will be rendered monthly, in accordance with instructions printed on the last page of said account, and Regulations No. 19, Revised January 28, 1895.

BONDED TOBACCO ACCOUNT.

FORM 94b.

Instructions governing the preparation of this account are given in full on pages 86 and 87 of Regulations No. 8, issued July 1, 1903, and on the back of the form. (See Regulations No. 29, relative to the preparation of bonds for the exportation of tobacco, cigars, and cigarettes.)

BONDED FERMENTED LIQUOR ACCOUNT.

FORM 94c.

See Regulations No. 10, pages 19, 20, and 21, issued October 23, 1890, relative to the preparation of this account, and Regulations No. 29 relative to the preparation of bonds for the exportation of fermented liquors.

COLLECTOR'S MONTHLY REPORT OF FORTIFIED WINE.

FORM 290.

This report will be rendered in accordance with the instructions printed on the form and in Regulations No. 28, Revised, which will also give directions as to the use of Forms 256, 257, supplemental 257, 258, 261, and 546. relative to the fortification of wine.

DISBURSEMENTS AND DISBURSING AGENTS.

Section 3144, Revised Statutes, as amended by act of March 1, 1879, and by section 5 of the act of March 2, 1895, provides that—

It shall be the duty of collectors of internal revenue to act as disbursing agents of the Treasury for the payment of all expenses of collection of taxes and other expenditures for the internal revenue service within their respective districts, under regulations and instructions from the Secretary of the Treasury, on giving good and sufficient bond, with such sureties, in such form, and in such penal sum, as shall be prescribed and approved by the Secretary of the Treasury, for the faithful performance of their duties as such disbursing agents; but no additional compensation shall be paid to collectors for such services.

Section 3148, Revised Statutes, as amended by act of March 1, 1879, provides—

That each collector of internal revenue shall be authorized to appoint, by an instrument in writing under his hand, as many deputies as he may think proper, to be compensated for their services by such allowances as shall be made by the Secretary of the Treasury, upon the recommendation of the Commissioner of Internal Revenue. Allowances shall also be made in like manner for salary and office expenses of collectors, all of which shall be in lieu of the salary and commissions heretofore provided by law: *Provided, however,* That the salaries of collectors shall be fixed at two thousand dollars each per annum where the annual collections amount to twenty-five thousand dollars or less, and shall, by the Secretary, on the recommendation of the Commissioner, be graduated up to the maximum limit of four thousand five hundred dollars; which latter sum shall be allowed in all cases where the collections amount to one million of dollars or upward; and the collector shall have power to revoke the appointment of any such deputy, giving such notice thereof as the Commissioner of Internal Revenue may prescribe, and to require and accept bonds or other securities from any deputy; and actions on such bonds may be brought in any appropriate district or circuit court of the United States; which courts are hereby given jurisdiction of such actions concurrently with the courts of the several States. Each such deputy shall have the like authority in every respect to collect the taxes levied or assessed within the portion of the district assigned to him which is by law vested in the collector himself; but each collector shall, in every respect, be responsible, both to the United States and to individuals, as the case may be, for all moneys

collected, and for every act done or neglected to be done, by any of his deputies while acting as such.

Section 13, act February 8, 1875 (18 Stat. L., 307), as amended by act of March 1, 1879 (20 Stat. L., 330), provides—

That there shall be further paid, after the account thereof has been rendered to and approved by the proper officers of the Treasury, to each collector his necessary and reasonable charges for advertising, stationery, and blank books used in the performance of his official duties, and for postage actually paid on letters and documents received or sent and exclusively relating to official business, but no such account shall be approved or allowed unless it states the date and the particular items of every such expenditure, and shall be verified by the oath of the collector: *Provided*, That the Secretary of the Treasury, on the recommendation of the Commissioner of Internal Revenue, be authorized to make such further allowances, from time to time, as may be reasonable, in cases in which, from the territorial extent of the district, or from the amount of internal duties collected, it may seem just to make such allowances; but no such allowance shall be made if more than one year has elapsed since the close of the fiscal year in which the services were rendered. But the total net compensation of a collector shall not in any case exceed four thousand five hundred dollars a year; and no collector shall be entitled to any portion of the salary pertaining to the office unless such collector shall have been confirmed by the Senate, except in cases of commissions to fill vacancies occurring during the recess of the Senate.

Section 3149, Revised Statutes, as amended by act of March 1, 1879, provides that—

In case of the sickness or absence of a collector, or in case of his temporary disability to discharge his duties, they shall devolve upon his senior deputy, unless he shall have devolved them upon another of his deputies; and for the official acts or defaults of such deputies the collector and his sureties shall be held responsible to the United States.

In case of a vacancy occurring in the office of collector, the deputies of such collector shall continue to act until his successor is appointed; and until a successor is appointed, the deputy of such collector senior in service shall discharge all the duties of collector, and also the duties of disbursing agent; and of two or more deputies appointed on the same day, the one residing nearest the residence of the collector when the vacancy occurred shall discharge the said duties until another collector is appointed. When it appears to the Secretary of the Treasury that the interest of the Government so requires, he may by his order, direct the said duties to be performed by such other one of the said deputies as he may designate. For the official acts and defaults of the deputy upon whom said duties are devolved, remedy shall be had on the official bond of the collector, as in other cases; and for the official acts and defaults of such deputy as acting disbursing agent, remedy shall be had on the official bond of the collector as disbursing agent. And any bond or security taken from a deputy by a collector, pursuant to section twelve of "An act to amend

existing customs and internal revenue laws, and for other purposes," approved February eighth, eighteen hundred and seventy-five, shall be available to his legal representatives and sureties to indemnify them for loss or damage accruing from any act or omission of duty by the deputy so continuing or succeeding to the duties of such collector.

Sec. 3150. Any deputy collector who has performed or may perform, under authority of law, the duties of any collector, in consequence of a vacancy in the office of said collector, shall be entitled to receive the salary and commissions allowed by law to such collector, or the allowance in lieu of said salary and commission allowed by the Secretary of the Treasury to such collector, and the Secretary of the Treasury may make to such deputy collector such allowance in lieu of salary and commissions as he might lawfully make to such collector. And such deputy shall not be debarred from receiving such salary and commissions, or allowances in lieu thereof, by reason of the holding of another Federal office by said collector during the time for which such deputy acts as collector. But all payments to such deputy collector shall be upon duly audited vouchers.

ANNUAL ALLOWANCES TO COLLECTORS.

To carry out the provisions of law as provided in section 3148, Revised Statutes, as amended, the collector should, immediately upon the receipt of blanks sent to him for the purpose, forward to this office an estimate of the amount required for salary and expenses of himself and deputies for the year commencing with July 1.

This estimate should show the number of deputies and clerks, janitors and messengers to be employed, the amount to be paid to each, the amount to be paid for office rent, fuel, telephones, and light, and the estimated amount of collections.

A corresponding statement of the amount paid the previous year should be made on the same page; and where any increase of previous allowance is asked for, the reasons for such increase should be clearly set forth on the inside of the blank.

The collector will be duly notified by this office of the amount and terms of the allowance.

The personal compensation of the collector will be based upon the following scale of collections:

For collection of—

\$25,000 or less	\$2, 000
25,001 to \$37,500	2, 125
37,501 to 50,000	2, 250
50,001 to 75,000	2, 375
75,001 to 100,000	2, 500
100,001 to 125,000	2, 625
125,001 to 175,000	2, 750
175,001 to 225,000	2, 875
225,001 to 275,000	3, 000
275,001 to 325,000	3, 125

For collection of—

325,001 to 375,000 -----	\$3, 250
375,001 to 425,000 -----	3, 375
425,001 to 475,000 -----	3, 500
475,001 to 550,000 -----	3, 625
550,001 to 625,000 -----	3, 750
625,001 to 700,000 -----	3, 875
700,001 to 775,000 -----	4, 000
775,001 to 850,000 -----	4, 125
850,001 to 925,000 -----	4, 250
925,001 to 999,999 -----	4, 375
1,000,000 and upward -----	4, 500

Should the collections, however, vary from the sum estimated, the salary of the collector will be adjusted at the end of the fiscal year, in accordance with the above scale, upon the collections actually made.

Collectors must organize their districts strictly in accordance with the allowance as to the number of persons employed and the salary and expenses paid to each. Any expenses of office incurred in excess of the amount authorized in the special allowance, or not in accordance with the terms of the allowance, will be at the risk of the collector.

In arranging the divisions assigned to the different deputies, the boundaries should be so fixed and the headquarters of each deputy so located, as will insure the most thorough and frequent visitation of all the territory at the least expense.

In employing clerks and deputies, janitors, and messengers, the right to discontinue their services at any time should be reserved (see Treasury Decision No. 1328, dated March 24, 1908). In renting rooms for an office, the right to vacate them at any time upon one month's notice should be expressly stipulated.

As soon as possible after being notified of their special allowance, collectors should send to this office (on Form No. 204) a statement showing the organization of their districts under that allowance, which statement should show the name, salary, post-office address, and duties of each deputy and clerk, and the number of the division, the territory, the places in divisions to be inspected as shown by the headings on Form 204; and if a deputy is intrusted with the sale of stamps, the kind of stamps sold by him should be distinctly stated.

Accounts of Collectors acting as Disbursing Agents—Monthly Estimate (Form 42).

This form of estimate is required to be transmitted to the Commissioner of Internal Revenue by the 5th day of the month for which it is made, and should be for the respective amounts required for the month under the several appropriations defined in the blank, and also for amounts as may be required to pay for services rendered in previous months, or under a predecessor in office.

The number of storekeepers and storekeeper-gaugers assigned to Sunday duty should be stated separately. Care should also be taken to state the per diem rates to be paid the different classes and the number of days they are to be employed during the month.

Collectors will use the first column for dollars and cents in filling out the amount under each head, leaving the last column blank, to be filled out in this office, and will as nearly as possible enter the exact amount required on the line indicated therefor, especially of the amounts needed to pay storekeepers, storekeeper-gaugers, and gaugers.

Moneys advanced under the several appropriations in excess of the amounts required should be deducted as "cash on hand," as provided in the blank, when making out the estimate.

FORM 44.

Monthly Account Current.

Collectors of internal revenue, acting as disbursing agents, report transactions of funds advanced to them from the several appropriations on Form 44 approved by the Comptroller of the Treasury on June 16, 1908. This report is rendered monthly, and under section 12 of the act of July 31, 1894, should be mailed or otherwise sent to the Commissioner of Internal Revenue within ten days after the end of the month to which it relates.

Under instructions of this office contained in letter (Mim. 451) dated October 11, 1906, no disbursement of funds for salaries earned and expenses incurred in any given month should be made until after the expiration of the month. On the 20th of February, 1907, collectors were advised to charge their salaries earned during the period covered by Form 44, otherwise instructions contained in letter (Mim. 451) should be followed.

In this connection all vouchers, properly scheduled, for services rendered and expenses incurred in any given month should, if possible, be forwarded to the Commissioner of Internal Revenue by the 10th of the following month, the transactions being reported on Form 44 rendered at the expiration of the month in which the disbursements were actually made.

Should it be necessary to make payments from the appropriation "Miscellaneous expenses, Internal-Revenue Service," after Form 85 has been forwarded to this office, a supplemental Form 85 should be forwarded with Form 44 at the close of the month as section 13 of Circular No. 52, dated July 29, 1907, requires that all transactions coming within the time covered by an account shall be reported therein.

Under authority of the Secretary of the Treasury, Forms 44 are approved by the Commissioner of Internal Revenue and referred

monthly to the Auditor for the Treasury Department for settlement. Under section 12 of the act of July 31, 1894, these accounts must be sent to the Auditor within twenty days after their receipt in the office of the Commissioner of Internal Revenue.

Collectors are required to take credit on Form 44 for funds advanced to them monthly, credit thereon being taken in the month in which the warrant is dated when same is received in time to comply with section 12 of the act of July 31, 1894. The amount sent collectors is based on estimates forwarded monthly on Form 42, and it is essential that all vouchers for a previous month be in this office when requisition is approved so as to act as a credit on the disbursing bond of the collector.

Attention is called to Circular No. 275, dated February 15, 1884, and section 3147, Revised Statutes, relative to no payments being made to a collector on account of salaries, etc., until all reports required by the regulations are received or the failure to render same has been satisfactorily explained.

New disbursing accounts should be opened with July (the beginning of the fiscal year), and on the approval of a new disbursing bond, in accounting for the first moneys advanced thereunder. In rendering the account current for July, Form 44 should have separate columns pertaining to the two fiscal years involved, in accordance with instructions contained in Circular No. 46 of May 24, 1906. The debits and credits pertaining to the several appropriations for the prior fiscal year should be kept separate and distinct from those for the new fiscal year, but the extension of the several debits and credits should be made in the one column headed "Total."

Department Circular No. 133, dated December 15, 1903, requires that all unexpended balances of appropriations be deposited to the credit of the Treasurer of the United States as soon as practicable after the expiration of the fiscal year for which they were made. Accounts against the United States payable from the several appropriations and remaining outstanding three months after the close of the fiscal year in which they accrued, will be adjusted by accounting officers and paid by warrants of the Secretary of the Treasury.

Collectors of internal revenue can not act as disbursing agents under the provisions of section 3144, Revised Statutes, as amended, after they cease to be collectors. Therefore where there is a change in collectors, say on the first day of the month, the disbursements to the force in the district for services rendered, also for expenses incurred during the previous month, *must* be made by the incoming collector, who should have his bond as disbursing agent prepared so that it can be executed and forwarded to the Secretary of the Treasury with his estimate on Form 42 for funds to pay salaries and expenses for previous month on the day he qualifies as collector.

Care should be exercised in the preparation of the bond so that there need be no delay in its approval by the Secretary.

Where new disbursing bonds are required of collectors under renewal bonds, it is the purpose to have the approval thereof made as near the 15th of the month as possible, so as to enable collectors to disburse funds advanced them under the old bonds, paying all outstanding liabilities for the previous month and including salaries of collectors up to the date of the approval of new bonds. All funds then on hand should be deposited to the credit of the Treasurer of the United States to close the accounts under the old bonds. Final Forms 44 should be rendered for this period, and credit for the warrants sent under the new bonds should be taken up on Forms 44 for the period from date of approval of new bonds to the end of the month.

Where collectors do not receive the maximum salary allowable (\$4,500), they can charge on their final accounts commissions earned on sale of spirit stamps during the fiscal year along with personal compensation, provided always, that it will not cause a charge in excess of the maximum rate allowable for salary. At the end of the fiscal year, if the collections do not warrant the salary allowed at the first of the year, charge for personal compensation on the final account should agree with the rate as shown on page 66. After paying salary at the rate thus shown, charge for commissions on spirit stamps sold during the fiscal year should be made.

The debit or credit balance, as the case may be, must always be carried from the previous account, except from the final account for the fiscal year or last account under an old bond.

Lines 2 and 11 should be used only in correcting differences as found by the Auditor for the Treasury Department. If such differences are not removed by a satisfactory explanation to the Auditor, the differences should be properly entered on Form 44, rendered after the receipt of notice from the office of the Auditor.

Repayments made to a collector due to errors arising in his disbursing accounts are not internal-revenue collections and must be deposited with his depositary subject to the collector's check.

FORM 63½.

Monthly Bill of Deputy Collector having Traveling Allowance or being in Charge of Territory to be Canvassed without Extra Compensation.

(The bill should be sent as a voucher to the monthly account on Form 44. The memorandum copy should be filed in the collector's office.)

This bill should be made out promptly at the end of the month, and sent to the collector for payment. Care should be taken by the

deputy to give his headquarters' address in the place provided at the top of the second page, and that the first and fourth pages are properly and completely filled out and that the affidavit required is sworn to before a collector, a deputy collector, or other officer qualified by law to administer oaths, as provided on page 87 of these regulations.

In filling out the itemized statement of expenses incurred, the name of the place from which the departure is made and the name of the place or places visited during the day, the number of miles traveled by railroad, steamboat, stage, or other public conveyance, or by hired or private livery, should be given, with the cost of each; also the registered number of each tobacco, cigar, or cigarette factory; rum, grain, or fruit distillery, and the name of each brewery, bottling, or rectifying establishment, denaturer, the number of dealers, the number of manufacturers, and the number of other users of denatured alcohol; or other places visited during the day, in connection with the internal-revenue laws, should be given.

Deputy collectors who have a specified allowance for traveling expenses will be required to file subvouchers with their monthly bills for each item of expense in excess of \$1, except for charges for travel by public conveyance. Under instructions contained in Department Circular No. 52, dated July 29, 1907, duplicate vouchers are not permitted.

The required vouchers, with the autograph signature affixed thereto of the one receiving the money and receipting therefor, should be made out in ordinary mercantile form, serially numbered, and taken up in the "itemized statement" opposite the dates incurred, care being taken that hotel bills are complete as regards dates, receipts, per diem rates, and amounts paid, and that livery bills state the kind of conveyance hired, the rate per day charged and paid, and the date or dates when actually used. Instructions as contained in Circular No. 589, dated June 21, 1901, should be observed.

As the allowance provided for the expenses of a deputy collector is intended to pay only such as are incidental to actual travel necessary to the performance of his official duties, and in making surveys of distilleries under section 3264, Revised Statutes of the United States, as per instructions in circular letters from this office of June 21 and December 21, 1897, other expenses, such as charges for telegrams, telephone, and postage, should not be taken up therein.

Charges for board while at the collector's office revising or comparing "Office Record No. 10," or when called on business of office that can not be conveniently or economically transacted by mail, should be limited to such time only as may be necessary.

It is usually necessary for a deputy collector when traveling from place to place to obtain dinner, supper, lodging, breakfast, and horse feed at different places, and as each charge is less than \$1 and does

not require a voucher the name of the place where each was obtained should be given briefly and in notation after stating the duties performed during the day. Where meals are procured at restaurants that fact should always be made clear. This will obviate duplicating and difference in amount claimed.

A division deputy who provides his own horse and vehicle will be allowed to charge (under the proper dates) for the use thereof not more than \$1.50 or for his saddle horse not more than \$1 per day, for each entire day the same was actually and necessarily used in canvassing his division; but when the distance traveled does not exceed 10 miles per day, for the continuous use of his own horse and vehicle or his own horse and saddle, the compensation shall be limited to \$1 per day for the former and 50 cents per day for the latter. The fact that the conveyance belongs to the deputy should be plainly stated in the account.

Deputy collectors appearing before a United States commissioner or other proper officer in cases involving alleged violations of internal-revenue laws will be considered as being in the discharge of their duties as deputy collectors up to the time when the parties charged with violating said laws are held or bound over for trial, and until the parties are so held or bound over for trial by the United States commissioner or other committing officer, deputy collectors should attend without being subpoenaed, and their expenses so far are payable by the collector in the same manner as are their other expenses incurred in line of duty. When, however, the services of a deputy are required as a witness after a prima facie case has been made, he should respond, as a rule, only to a subpoena, and his expenses should be paid by the marshal as provided by law.

Deputy collectors should be careful to note on their bills *in every instance* whether they attend in response to subpoenas, as their expenses when so attending can not under the law be paid from the internal-revenue appropriation, but must be paid from the appropriation for "Fees of witnesses, United States courts."

The regulations require the collector to pay his deputies, clerks, etc., in full for each month (in accordance with the monthly rates prescribed in the Government Salary Tables), both on account of salary and for expenses incurred, as hereinafter provided, from the amount advanced him monthly as a monthly portion of his annual allowance.

As the actual expenses incurred by a deputy vary, some months being more, other months being less than the monthly pro rata, a question as to the correct amount to pay him is liable to arise. The correct amount will be easily ascertained, however, by pursuing the following course, viz:

Suppose the allowance is at the rate of \$300 per annum, and the first month the deputy's expenses amount to \$31.25, and he is paid

(per Salary Tables) \$25; this will leave a balance of \$6.25 to carry to the second month. In the second month his expenses amount to \$10.50; which with the excess of expenses for the first month will make \$16.75 to pay him in full to include the second month, and leave a balance of \$8.25 of his allowance (\$25) to carry to the third month. In the third month his expenses amount to \$32.60 and his allowance to \$25, to which add \$8.25, balance from the second month, making \$33.25, which will pay him in full and leave a balance of 65 cents to carry to the fourth month.

In this manner the deputy will be paid in full each month for actual expenses not in excess of his allowance.

The same course should be observed in paying expenses for the fraction of a month. Where a deputy works under separate allowances for salary and expenses during any month, separate bills should be rendered to cover the respective periods.

In paying salaries and compensation collectors will be guided by the decision of the Comptroller of the Treasury, dated July 5, 1906:

All disbursing officers will take notice that hereafter all persons in the Government service receiving a yearly or monthly compensation will be paid for such service under the following act of Congress, approved June 30, 1906—Sundry Civil Appropriations Act:

“SEC. 6. Hereafter, where the compensation of any person in the service of the United States is annual or monthly the following rules for division of time and computation of pay for services rendered are hereby established:

“Annual compensation shall be divided into twelve equal installments, one of which shall be the pay for each calendar month; and in making payments for a fractional part of a month one-thirtieth of one of such installments, or of a monthly compensation, shall be the daily rate of pay. For the purpose of computing such compensation and for computing time for services rendered during a fractional part of a month in connection with annual or monthly compensation, each and every month shall be held to consist of thirty days, without regard to the actual number of days in any calendar month, thus excluding the thirty-first of any calendar month from the computation and treating February as if it actually had thirty days. Any person entering the service of the United States during a thirty-one day month and serving until the end thereof shall be entitled to pay for that month from the date of entry to the thirtieth day of said month, both days inclusive; and any person entering said service during the month of February and serving until the end thereof shall be entitled to one month's pay, less as many thirtieths thereof as there were days elapsed prior to date of entry: *Provided*, That for one day's unauthorized absence on the thirty-first day of any calendar month one day's pay shall be forfeited.”

1. For pay purposes all months in the year will be reckoned as containing thirty days.

2. Where a promotion or demotion occurs during any month from a place to another place carrying a different compensation, service under such promotion or demotion will be considered as fractional service.

3. One-thirtieth of a monthly installment of salary will be deducted for every day's absence in a month, where such absentee is not in a pay status during such absence.

Under the President's order of November 7, 1906, bringing into the competitive service the position of deputy collectors in the Internal-Revenue Service, all appointments to the position of deputy collector, either probationary or temporary, should be made upon the prescribed form, 491 B, and submitted to the district civil-service secretary for approval before being forwarded to this office, the same as is done with other appointments made to classified positions. (Treasury decision 1091, dated Dec. 18, 1906.)

Temporary appointments for three months or less will not be allowed leave. (Department Circular No. 35, dated Apr. 12, 1904, paragraph 8.)

Deputy collectors making disbursements to detect fraud should be reimbursed by the revenue agent in whose division the deputy's headquarters are located, as such expenditures are payable from the appropriation "Punishment for Violation of Internal-Revenue Laws." (See Treasury decision 1102, dated Jan. 9, 1907.)

Deputy collectors can not be assigned as storekeeper-gaugers until application has been forwarded to the Commissioner for the action of the Secretary. (Treasury decision No. 1331, dated Mar. 26, 1908.)

When an officer mixes his accounts—for example, when he lives with his family and his part of the expenses incurred can not be determined—he forfeits all his right to reimbursement. (Comptroller's decisions, Vol. VIII, p. 118.)

Section 1766, Revised Statutes, provides that any person in arrears to the United States shall not receive compensation from the Government until he shall have paid into the Treasury all sums for which he is liable.

Amounts due to deceased creditors of the United States are payable only to persons who under the laws of the domicile of the deceased would be entitled to same. (Comptroller's decision, dated Feb. 3, 1906.)

In case of demise where there is due the estate from the United States a balance for salary, copies of the letters of administration should be filed with the account on Forms 63½, 378, 10, 107, or 150, as the case may be. The account should be receipted by the duly authorized party approved by the court.

In case of demise where administration is not required and payment is made to the widow, children, or next of kin, office Form 479 should be used, and the account signed by each person shown to be interested in the estate.

FORM 378.

(The bill should be sent as a voucher to Form 44. The memorandum copy should be filed in the collector's office.)

This form should be used by office deputies, clerks, messengers, and janitors, instead of Form 63½, as a form of monthly bill, care being taken that the same is completely filled out as indicated in the blank and the interrogatories properly answered. (See sec. 3168, Rev. Stat.) (See affidavits.)

FORM 133.

All bills for expenses incurred by collectors and deputy collectors who have no allowance for expenses, and of designated surveyors assigned to districts for per diem and expenses when making survey under section 3264, Revised Statutes of the United States, should be reported on Form 133, paid from the appropriation for "Salaries and expenses of collectors of internal revenue," and scheduled on Form 63.

Making surveys under section 3264, Revised Statutes of the United States, is a part of the duties of the division deputy collectors, and expenses incident thereto should be reported on Form 63½. Only in emergency cases should surveys of distilleries be made by other than division deputy collectors.

The account on Form 133 should show the name of the distiller, and number and location of each distillery surveyed, its daily spirit producing capacity, whether the distillery surveyed is for grain, molasses, or fruit, and whether it is a new survey or resurvey. If the charges are for a resurvey, the date of the letter from this office ordering such resurvey should be stated, or the reason given for making a resurvey without an order.

All surveys made for the correction of errors in former surveys must be made under a special order from this office. If a deputy collector is designated for the purpose of making surveys, the designation must be in writing, and the collector should report to this office the name of the deputy designated for this purpose, with the date of designation; also promptly report the revocation of such designation and its date.

The attention of collectors is invited to the fact that no claim for the expenses of surveys can be adjusted until the required reports of the surveys, in proper form, are received at this office, examined, and found correct.

Expenses reported on Form 133 are governed by the same regulations applicable to the accounts of deputy collectors. (See affidavits.)

FORM 63.

This abstract should show the amount paid to each deputy, clerk, messenger, janitor, and distillery surveyor on account of salary and expenses for each month.

Whenever the rate allowed for salary or expenses is changed during the month, the name affected thereby should be again taken up in the schedule, so as to show the respective amounts paid under the different rates.

Care should be taken to see that the annual rate allowed in each case is given, and that each column is correctly footed, and the schedule otherwise completed.

Form 63 should accompany the monthly vouchers of deputies, clerks, messengers, and distillery surveyors, and should be forwarded to this office, if possible, by the 10th of the month following the one to which they relate.

FORM 85.

This form should be used in scheduling vouchers for rent, fuel, light, telephone service, and miscellaneous expenses, such as rubber stamps, telegraph and telephone charges not provided for in annual allowance, rent of post-office boxes, registry stamps, expenses in cases of seizures and distrains, sales of old material, etc. All payments made in any given month from the appropriation for "Miscellaneous expenses, Internal-Revenue Service," should be scheduled on this form, and be forwarded to this office by the 10th of the month if possible.

In no instance should expenses be incurred for rubber stamps or other articles without first obtaining authority from this office.

Care should be taken to see that bills are properly receipted. The autograph signature of the one who received the money and receipted therefor (with his title) should be affixed to same. In this connection attention is invited to Department Circular No. 75, dated May 20, 1896, and signed by the Comptroller of the Treasury.

The amount paid each month for rent, fuel, light, and telephone service should not be in excess of the pro rata allowance granted. In no case should payment be made until after the service has actually been rendered.

All bills for services other than personal should be made out on Form 618. When payment is made in cash, receipt should be taken on Form 619, attaching same to the bill rendered on Form 618, which should show how cash was procured to pay same.

Stationery.

Requisitions for all stationery required by collectors, deputy collectors, gaugers, storekeepers, and storekeeper-gaugers should be made

every six months by collectors to this office on Form 2, and such care should be exercised as will avoid the necessity of purchasing from stationers. (See Circulars Nos. 66, dated Apr. 26, 1899, 11, dated Feb. 14, 1901, and 63, dated June 20, 1902.)

Printing, Rubber Stamps, Binding, etc.

No bill for printing, or for blank forms, or circulars will be allowed unless authority is first obtained from this office. Letters asking such authority should state the necessity for the printing, rubber stamps, with legends inclosed, etc., and the probable expense of same. In the case of printing, a copy of the proposed form should accompany the letter.

Collectors should have their assessment lists, bonded accounts, and storekeepers' monthly reports, Forms 87, A 87, 356, and 409, bound by fiscal years—one, two, or three years in one volume to be determined by the size of volume, in a durable but inexpensive binding, and the bills therefor will be allowed if reasonable. Temporary covers should be used until enough lists or forms have accumulated to constitute a fair sized volume.

ADVERTISING AND PRINTING.

Manuscript copies of all handbills, circulars, books, extra printing, blanks, or other matter not specially required by law, must be submitted to this office, stating the necessity therefor, the quantity, and the cost of the printing, and approval obtained, before any engagement for such printing is made; and when authorized the voucher should be accompanied by a copy of the handbill or circular, and of the letter authorizing the same.

Section 3828 provides:

No advertisement, notice, or proposal for any Executive Department of the Government, or for any Bureau thereof, or for any office therewith connected, shall be published in any newspaper whatever, except in pursuance of a written authority for such publication from the head of such Department; and no bill for any such advertising, or publication, shall be paid, unless there be presented, with such bill, a copy of such written authority.

It will be seen that the above act debars collectors from advertising in newspapers, except in cases of seizures and sales as provided in sections 3190, 3197, and 3460, Revised Statutes, without first obtaining authority, and when so authorized the bill, with a copy of the advertisement attached, should be made out on Form No. 153, embracing the sworn statement required in the act approved June 20, 1878, which provides—

That hereafter all advertisements, notices, proposals for contracts, and all forms of advertising required by law for the several departments of the Government may be paid for at a price not to exceed the commercial rates charged to private individuals with the usual dis-

counts; such rates to be ascertained from sworn statements to be furnished by the proprietors or publishers of the newspapers proposing so to advertise: *Provided*, That all advertising in newspapers since the tenth day of April, eighteen hundred and seventy-seven, shall be audited and paid at like rates; but the heads of the several departments may secure lower terms at special rates whenever the public interest requires it.

The collector should in each case, so far as possible, satisfy himself that the rates charged are the actual rates paid by private individuals for similar advertisements, after deducting all discounts allowed in such cases.

Section 3786, Revised Statutes, provides that printing and binding must be done at the Public Printing Office unless otherwise authorized by law.

Section 3709, Revised Statutes, provides that the purchase of supplies, etc., should not be made until after advertising except when immediate delivery is necessary.

SHIPMENT OF GOVERNMENT PROPERTY AND PAYMENT OF FREIGHT AND EXPRESS CHARGES.

Attention is invited to Department Circular No. 62, dated October 29, 1907, prescribing forms covering transportation of Government property and vouchers for same, and to Department Circular No. 31, dated April 29, 1908, referring to the first-named circular and containing instructions relative thereto.

Every officer who ships Government property should make requisition on the Commissioner of Internal Revenue for the necessary prescribed forms, No. 625. The standard forms herein referred to are not to be used in shipping money by express. (See Treasury decision No. 1386, dated July 2, 1908.)

Especial attention is invited to paragraphs Nos. 5 and 6 of Circular No. 31, dated April 29, 1908.

Sets of bills of lading, memorandum bills of lading, and shipping orders, in pad form, will be forwarded on requisition to internal-revenue officers having use for same. These prescribed forms are to be used in shipments of Government property by freight or express, and, except in cases of emergency, are required to be forwarded to the Treasury Department, through the collector of internal revenue, for payment by direct settlement.

Collectors in making and receiving shipments will comply with the instructions of the circular referred to as nearly as possible, bearing in mind that the Government's interest should be protected, and when necessary in emergency cases they will pay or prepay freight and express charges, and when claiming credit for such payments in their accounts the necessity for making such payments must be noted on the proper vouchers.

EXPENSES IN DISTRAINT AND SEIZURE CASES.

Attention is invited to page 11 relative to expenses incident to sales of Government property. As the gross amounts of all collections of whatever nature made by authority of law shall be covered into the Treasury as internal-revenue collections, the monthly requisition should include therein a sufficient amount to pay expenses reported on Form 210, Revised. Vouchers covering such expenses which are payable from the appropriation for "Miscellaneous expenses, Internal-Revenue Service," should be scheduled on Form 85 for the month in which paid, and in all cases bills should be made out on Form 618 for services other than personal. To afford identification, these vouchers should have noted thereon the Form 210 on which they are reported.

Section 3458, Revised Statutes, provides that expenses before process issues covering property seized and turned over to the United States marshal, when taxed by the court, should be paid by the Department of Justice. (See Comptroller's decision in Vol. XIII, p. 316.)

SHIPMENT OF MONEYS BY EXPRESS.

Under a contract entered into between the Government and the United States Express Company all moneys and securities under the control of the Treasury Department must be transported over the lines of said express company, and through said company over the lines of other companies within the territorial limits of said contract which extends to all points accessible through established express lines reached by continuous railway communication, except in Alaska, Arizona, California, Idaho, Nevada, New Mexico, Oregon, Utah, and Washington, but does not embrace sea or river transportation of any kind; consequently, bills of expenses for shipping moneys will not be allowed unless it is shown that it was impossible to ship through the express company under contract. In the States and Territories above named the registered mail, Wells, Fargo & Co., or other express companies doing business therein, may be employed, and the receipted bills of postmasters for registry stamps purchased; or of express companies, showing the amount of each shipment and rate of charge per \$1,000, will be allowed, but in no case will expenses for drafts, exchange, or postal orders be allowed, nor will any exchange of funds be made except as provided by section 3651, Revised Statutes.

Where it is found necessary to resort to shipments by an express company not included in the contract with the United States Express Company, waybills should be made out in accordance with instructions, taken up in notation on a schedule, and the total amount entered as one item on Form 85.

These are the means of transporting moneys and securities provided for the purpose of enabling officers and other Government employees to deposit same with the Treasurer, an assistant treasurer, or national bank depository of the United States moneys and securities collected on account of internal revenue, etc., and for shipments from deputy collectors of internal revenue, to collectors, and for special purposes and under special circumstances, in accordance with instructions from the Department. The contract between the Government and the United States Express Company prohibits collectors or their deputies from shipping money, bank drafts, or other commercial exchange, by mail, or otherwise than by express, with the exceptions above indicated.

All moneys transmitted should be in packages of \$500 or multiples thereof, as nearly as possible, and should be sent by the shortest practicable routes, but it is preferred that shipments be made in sums of \$1,000 or multiples thereof, when practicable.

Special attention is called to the fact that in mixed packages of currency and coin the rate charged for transportation according to contract is for the money which forms the larger proportionate value, and that the coin rate is largely in excess of the currency rate. It is therefore desired that in preparing moneys for shipment that this fact be duly considered and proper discretion exercised. *In no case, however, shall a mixed package contain more than \$1,000.*

The expenses of transportation will be paid only by the Department. Forms of vouchers and waybills, to be used by all United States officers and express companies or their agents, in the transportation of moneys or securities under this contract, have been prepared by the Treasury Department, and their use to the exclusion of all others is imperatively enjoined. They are furnished in book form by the Secretary of the Treasury, on whom requisitions for them should be made.

The officers or agents sending or receiving moneys or securities will, therefore, certify, in this form of voucher, to bills for services rendered, stating the sum transported, its character, the offices from which and to which sent, the date, and that the services charged for were actually performed. Where other transportation authorized, but not embraced in the original design of the forms, is required, such changes as may be necessary will readily suggest themselves, and are directed to be made in each case, the object being to secure a full statement of the facts pertaining to every transaction.

All officers and agents are cautioned to carefully count and pack their moneys or securities to be transported, securing them in strong packages, sealed with their own private seals in at least four places, and with the amount of each kind of money, their own names and titles, and the names and titles of the consignees, plainly marked on

the wrapper, taking receipts in the established forms from the express companies for all sums transmitted.

All correspondence upon the above subjects should be addressed to the Secretary of the Treasury.

In case it is found necessary to resort to an express company not included in the contract with the United States Express Company, waybills should be made out as above, noted on an ordinary schedule, and the total amount entered as one item on Form 85, when the emergency requires payment by the collector. (Treasury decision 1372, June 2, 1908.)

Not to Ship by Mail.

In this connection, attention is called to section 5490, Revised Statutes, which, in part, reads: "Every officer or other person charged by an act of Congress with the safe-keeping of the public moneys, who fails to safely keep the same, without loaning, using * * * or *exchanging for other funds* than as specially allowed by law, shall be guilty of embezzlement." Also to that part of section 3651, which reads: "No exchange of funds shall be made by any disbursing officer or agent of the Government, of any grade or denomination whatsoever, or connected with any branch of the public service, other than an exchange for gold, silver, United States notes, and national bank notes."

These sections prohibit collectors and others from exchanging collections for bank drafts or other commercial exchange.

The contract between the United States Government and the United States Express Company prohibits collectors from shipping money, bank drafts, or other commercial exchange, by mail, or otherwise than by express. The following is quoted from the contract: "The United States hereby agrees to employ the said company as its exclusive agent for the transportation of *all moneys and securities* belonging to the United States, and to give it as such agent for transportation all moneys and securities *of every* kind which are to be transported from one point to any other within the territorial limits of this contract."

Waybills for Shipment of Money.

A special form known as "Express receipt and waybill for public money" is supplied for shipment of money by express and must be used for that purpose, and for that purpose only, by internal-revenue officers.

Requisition for this class of waybill must be made on the Secretary of the Treasury. See Treasury decision No. 1386, dated July 2, 1908.

for each additional word. One-quarter of this rate to be added for each 500 miles, or fraction thereof, but no rate on a message of 20 words to be more than 40 cents, nor on an additional word more than 2 cents. The rate between all points in any State, Territory, or the District of Columbia shall be 20 cents for 20 words, and 1 cent for each additional word.

In cases where the price of a message, determined as herein provided, shall include a fraction of a cent, such fraction, if less than one-half, is to be disregarded; if one-half or more, it is to be counted as 1 cent.

For night messages, not exceeding 20 words, exclusive of place from and date, 15 cents for any distance within 2,000 miles, and for greater distances 25 cents; in each case 1 cent for each additional word.

Where telegrams are necessary and the best interests of the service will permit, officers should avail themselves of the night rates.

Instead of computing the actual distances of transmission, the distance for payment shall in all cases be taken absolutely to be the number of miles between the capital of the State or Territory, or from the city of Washington, if from within the District of Columbia, from within which (whatever the place) the message is sent, and the capital of the State or Territory, or the city of Washington, if within the District of Columbia, within which (whatever the place) the message is received, wherein such distances are given as computed upon the shortest practicable route between such capitals, and which is to be taken as part of this order.

But it is provided that if at any time any such company shall charge the public for a message of 10 words or less, exclusive of the date, address, and signature, a less rate than is herein fixed for 20 words, exclusive of place from and date, the rates prescribed shall, as to such company, thenceforth be reduced to the rates so charged to the public until further notice.

The statutes provide that telegrams between the several Departments of the Government and their officers and agents, in their transmission over the lines of any such company, shall have priority over all other business. All officers of the United States sending such telegrams should indorse thereon the words "official business," and should report to the Postmaster-General any failure to transmit them in such priority, and any charge made in excess of the rates above prescribed.

Each company will be allowed to charge for messages received from another line at the same rate as if received from the Government direct, at the point of transfer for transmission over its own line.

REPAIR OF WEIGHING BEAMS.

Collectors are not authorized to incur expenses in the repair of weighing beams which have become inaccurate, except where an emer-

gency renders minor repairs immediately necessary. The general rule is that collectors shall report inaccuracies in weighing beams to the Commissioner of Internal Revenue, stating as explicitly as possible the nature and extent of the defect, and shall await instructions as to the disposition to be made of the imperfect beam.

TELEPHONE CHARGES.

When it is found necessary to communicate by telephone on official business with parties not reached by the telephone provided for in the collector's annual allowance, the itemized and receipted bill should be scheduled on Form 85 for the month in which paid. Should a slot machine be used whereby no receipt could be taken, an explanation should be made on Form 618 to that effect, giving the nature of the message.

The same rules and regulations that apply to economy in the use of the telegraph, at the expense of the United States, apply to the use of the telephone, consequently the same should be carefully observed.

REGISTRY STAMPS.

All bills for the purchase of registry stamps (sec. 3148, Rev. Stat.) for use in shipping registered packages to and from deputy collectors and to this office, or on registered money packages in States and Territories not reached by contract with the United States Express Company, should be made out in the name of the collector, and should state the number and denomination of the stamps purchased and be receipted by the postmaster, or in the name of the postmaster, by an assistant or cashier, and scheduled, as above, on Form 85 for the month in which paid.

RENT OF POST-OFFICE BOXES.

The First Assistant Postmaster-General, under date of January 18, 1907, held that " * * * the Department is not disposed to insist that rent for post-office boxes assigned to the official use of officers of the Internal-Revenue Service be paid in advance, provided applications for the assignment of such boxes, bearing your [the Commissioner's] written approval, be filed in the proper post-offices."

Collectors will, therefore, when post-office boxes are required for official use, make application in advance addressed to the local postmaster for the assignment of a box for a quarter, which application should report the amount of rent for the quarter covered, and forward the same to this office for approval. The application will be returned to collector to be filed with postmaster, copy to be attached with voucher to the schedule for the month immediately following that quarter, as authority for making the expenditure.

FORM 56.

Abstract of Vouchers for Disbursements to Storekeepers and Storekeeper-Gaugers on Account of Per Diem and Expenses.

This abstract is required to be mailed to the Commissioner of Internal Revenue monthly with vouchers on Form 107, and should be forwarded not later than the 10th of the month in which disbursements scheduled thereon are made.

In making out this abstract care should be taken to schedule the vouchers alphabetically and to complete the same as indicated under the several headings.

FORM 107.

Storekeepers' and Storekeeper-Gaugers' Monthly Bills.

The monthly bills of storekeepers, temporary storekeepers (sec. 3155, Rev. Stats.), and storekeeper-gaugers are required to be made out on this form and promptly rendered to the collector at the close of the month for payment, as provided in section 3153, Revised Statutes, as amended.

Collectors should exercise particular care, in paying these bills, to ascertain that the services were actually performed for the time charged, and that the per diem rates are correct and in accordance with the provisions of section 3153, Revised Statutes, as amended, and the regulations prescribed by the Commissioner. These rates are based upon the daily surveyed capacity of the distillery when in operation and upon the quantity of spirits in the warehouse when the distillery is under suspension, but in no case is a greater rate of compensation allowed at the same distillery when under suspension than when in operation. The per diem rates of compensation at distilleries in operation are as follows:

Where the daily surveyed capacity of the distillery to which the officer is assigned is 20 bushels or less, \$2 per diem; where the daily surveyed capacity exceeds 20 and does not exceed 40 bushels, \$3 per diem; where the daily surveyed capacity exceeds 40 and does not exceed 60 bushels, \$3.50 per diem, and where the daily surveyed capacity exceeds 60 bushels, \$4 per diem.

The per diem rates of compensation at distilleries under suspension are as follows:

When there are 5,000 or less gallons of spirits in a warehouse and it is impracticable to place the same in the hands of a general storekeeper-gauger, the compensation of the storekeeper-gauger assigned thereto will be at the rate of \$2 per day for such days only as he may be required to visit the warehouse for the purpose of withdrawing spirits, or for other necessary purposes.

When the quantity of spirits stored in a warehouse exceeds 5,000 and does not exceed 25,000 gallons, the compensation of the officer assigned thereto will be at the rate of \$2 per day.

When the quantity of spirits stored in a warehouse exceeds 25,000 and does not exceed 100,000 gallons, the compensation of the officer assigned thereto will be at the rate of \$3 per day.

When the quantity of spirits stored in a warehouse exceeds 100,000 gallons, the compensation of the officer assigned thereto will be at the rate of \$4 per day, provided the daily surveyed capacity of the distillery exceeds 60 bushels.

The rates of compensation allowed storekeeper-gaugers assigned to general bonded and special bonded warehouses are as follows:

When the quantity of spirits or brandy in the warehouse is 5,000 gallons or less, the compensation of the storekeeper-gauger assigned thereto will be at the rate of \$2 per day.

When the quantity of spirits or brandy exceeds 5,000 but does not exceed 50,000 gallons, the compensation of the storekeeper-gauger assigned thereto will be at the rate of \$3 per day.

When the quantity of spirits or brandy in the warehouse exceeds 50,000 gallons, the compensation of the storekeeper-gauger assigned thereto will be at the rate of \$4 per day.

A general storekeeper-gauger must have charge of two or more warehouses with 5,000 or less gallons of spirits in each, the distilleries being under suspension, and the rates of compensation of such officers are as follows:

While the aggregate daily surveyed capacity of the distilleries exceeds 20 bushels, the compensation will be at the rate of \$3 per day regardless of the aggregate quantity of spirits in the warehouses.

While the aggregate daily surveyed capacity of the distilleries is 20 bushels or less, and the aggregate quantity of spirits in the warehouses exceeds 5,000 gallons, the compensation will be at the rate of \$2 per day.

While the aggregate daily surveyed capacity of the distilleries is 20 bushels or less and the aggregate quantity of spirits in the warehouses is 5,000 or less gallons, the compensation will be at the rate of \$2 per day for such days only as spirits are withdrawn, or the services of the officer are required for other necessary purposes.

It will thus be seen that \$3 per day is the maximum rate of compensation allowed a general storekeeper-gauger.

Special care should be taken by the collector that all the blanks in Form 107 are properly filled, the account sworn to and receipted, that all reports due from the officer are filed before payment, and that the same are certified by him before forwarding to this office.

The affidavit may be made before any officer of internal revenue authorized by section 3165, Revised Statutes, also before any other officer authorized to administer oaths. In case the affidavit is not taken before an officer of internal revenue, or an officer using a seal of office, said affidavit must be accompanied by the certificate of some other officer, with his seal of office attached, that the officer before whom the oath was taken was authorized to administer the same.

Bills of temporary storekeepers assigned under section 3155, Revised Statutes, must have indorsed thereon by the collector the name of the regularly assigned storekeeper, and why it was necessary to designate a temporary storekeeper in his place. (See Regulations 7, Revised April 15, 1901, p. 36.)

When services alleged to have been performed on Sundays, or on Sunday nights, are charged for, the bill must be accompanied by a copy of the collector's letter directing the storekeeper to remain on duty on Sundays, or on Sunday nights, as the case may be, and, if the order does not specify why it was necessary for the storekeeper to remain on duty on such days or nights, the collector will append to the bill the necessary explanation. (See Regulations 7, p. 37.)

Section 3163, Revised Statutes, as amended, provides that the Commissioner of Internal Revenue may also transfer any inspector, gauger, storekeeper, or storekeeper-gauger, from one distillery, or other place of duty, or from one collection district to another.

Section 3154 *a*, Internal Revenue Laws, compiled 1900, provides that storekeepers and storekeeper-gaugers when transferred from one distillery to another in the same district or in different districts shall receive compensation not exceeding \$4 per day during the time necessarily occupied in traveling from one distillery to the other, with actual and necessary traveling expenses.

The bill of the storekeeper or storekeeper-gauger for per diem while in transit should be included in the regular monthly bill on Form 107, and should be at the same rate per diem as that at the distillery to which he is assigned under transfer, and care should be taken to state therein the number of miles traveled and time consumed in transit, as provided for in the blank.

The actual and necessary expenses incurred by a storekeeper or storekeeper-gauger while in transit, as provided in the act above mentioned, should be itemized on Form 107 in the blank space provided, and should give the name of the distillery from which relieved, the name of the one to which assigned, and the number of miles between the two. Each item of expense exceeding \$1, except travel by public conveyance, must be supported by proper voucher.

FORM 150.

Gaugers' and Special Gaugers' Monthly Bills for Fees and Expenses, or Compensation and Expenses, as Provided in Section 3157 c, Internal-Revenue Laws, Compiled 1900.

The monthly bills of gaugers or storekeeper-gaugers when assigned by the Commissioner of Internal Revenue to perform the separate duties of a gauger, as provided in section 3153 d, Internal-Revenue Laws, compiled 1900, are required to be made on this form and promptly rendered at the close of each month to the collector of the district, in which they hold appointment, for payment as provided in section 3157, Revised Statutes.

The following fees, per wine gallons, have been prescribed, to be computed as hereinafter set forth, together with the following regulations made in pursuance thereof:

1. For the first 20 gallons each day, 5 cents per gallon.

For the next 40 gallons each day, 2 cents per gallon.

For the next 240 gallons each day, one-half of 1 cent per gallon.

For the next 700 gallons each day, one-seventh of 1 cent per gallon.

All over 1,000 gallons each day, one-tenth of 1 cent per gallon, subject to the limitation of \$5 per day.

2. The above rates apply to all spirits entered for deposit into and withdrawn from warehouse, to fruit brandy, to spirits gauged for rectifiers, and to gauging done under special orders of this office.

3. The compensation of gaugers is by law limited to "five dollars per day while actually employed." The number of gallons gauged by him during the month will be divided by the number of days *employed*, and the prescribed per diem fees will be allowed for the daily average amount so found to have been gauged, subject to the limitation of \$5 per day.

4. A gauger will be considered as being on duty and *employed* when he is necessarily traveling on official duty, when on special duty by order of this office, and when under regular assignment and present for duty he performs some gauging at one or more rectifying establishments or is present for duty at a grain or molasses distillery while in operation. When a distillery is under regular suspension the withdrawals from its warehouse should be in charge of a gauger under regular assignment thereto unless the conditions warrant the placing of such distillery in charge of a storekeeper-gauger or general storekeeper-gauger. A gauger whose sole duty is to superintend the withdrawal of spirits from warehouses of one or more grain distilleries during regular suspension will be allowed pay for the days only on which withdrawals are made and the days necessarily employed in traveling in the performance of such duty. A gauger will

not be allowed pay for any day during which he was not present at his place of assignment, or when traveling to or from his place of assignment. When no gauging is done on any day for which pay is claimed, the gauger must state in his itemized statement, inside of the bill, how he was employed on such day, and before approving such bill the collector must satisfy himself that the gauger is, by reason of assignment and presence for duty, entitled to pay for each day so charged.

5. A gauger who is necessarily employed a considerable portion of his time in traveling, while in the performance of his duties, and whose fees, at the rates herein prescribed, are thus, in the judgment of the collector, inadequate to compensate him for the services performed, may be granted by the Commissioner of Internal Revenue a special rate of fees upon a full statement by the collector of all the facts in each case, showing why special action thereon is deemed necessary and just. This special certificate and recommendation of the collector must accompany each bill in which the above-mentioned fees are deemed inadequate. It is enjoined upon collectors to see that gaugers so assigned perform the gauging in their respective divisions in the shortest practicable time, and at as little expense as possible.

Expenses.

6. The actual and necessary traveling expenses incurred by a gauger in the performance of official duty will be allowed. He must make an itemized statement, inside of his bill, of all expenses incurred on *each day*, stating the amount and character of each item separately. He must state where he starts from *each day*, and name the distillery or distilleries and rectifying or other establishments visited. The distance traveled in visiting the establishments embraced in his assignment must be given. When both public and private conveyances are used on the same day, the distance traveled by each must be stated. Every item of expense exceeding \$1, except for travel by public conveyance, must be supported by proper voucher. Hotel bills *must state the time and rate per diem*.

7. If a gauger uses his own horse under the saddle or his own horse and buggy, he may be allowed to charge for the former not over \$1 per day and for the latter \$1.50 per day for the days actually and necessarily used in the performance of his duties not within the limits of a city or town; but when the distance traveled does not exceed 10 miles in one day, for the use of his own horse under saddle or his own horse and buggy the compensation shall be limited to 50 cents per day for the former and to \$1 per day for the latter.

8. When omnibus or hack fare is charged, the distance traveled by such conveyance must be stated; otherwise it will not be allowed.

9. Where a gauger is assigned to but one place of duty, or to more than one, but all located within the limits of the same city or town, any charges for traveling expenses must be supported by a special certificate of the collector stating the reasons for the necessity of such expenses. In other assignments, embracing two or more grain distilleries or rectifying establishments, the gauger is expected to charge only from the one where his services are mostly needed.

10. When it is necessary for a gauger to hire a horse or a horse and buggy for traveling on official duty, he will be expected to do so on the most favorable terms for the United States, and if obliged to engage it for a number of days in the month it should be at a reduced rate. Should a gauger disregard this injunction, the amount charged will be reduced to what is considered a reasonable rate. Collectors are enjoined to scrutinize with great care the itemized statement of expenses of each gauger before approving the same.

11. Gaugers will be furnished by the collector with official envelopes in sufficient quantities to enable them to transmit their reports without expense for postage.

12. The legislative, executive, and judicial appropriation act approved April 17, 1900, provides as follows:

That the Commissioner of Internal Revenue is authorized to detail gaugers, storekeeper-gaugers, and storekeepers appointed in one district for special or regular duty in other districts, and the accounts of gaugers, storekeeper-gaugers, and storekeepers so detailed shall be adjusted and paid in the district where they were appointed the same as if assigned to regular duty, without regard to the number of districts in which they may have been employed in any one month, the same as if all their services had been performed and expenses incurred in the district in which appointed, and the order of the Commissioner of Internal Revenue transferring gaugers, storekeeper-gaugers, or storekeepers to special work shall be accepted by the accounting officers of the Treasury Department as full authority for proper expenses incurred by said gaugers, storekeeper-gaugers, or storekeepers while so assigned.

Under the provisions of this act, gaugers, storekeeper-gaugers, and storekeepers shall be paid their proper and necessary expenses in traveling under orders of the Commissioner detailing them for duty in districts other than where appointed, or such expenses incurred in returning to districts in which appointed.

Accounts for pay and expenses shall be rendered to and paid by the collectors of the districts in which the officers were appointed regardless of where the services were rendered.

A copy of the order of the Commissioner of Internal Revenue transferring a gauger, storekeeper-gauger, or storekeeper to special or regular duty in another district should accompany each voucher in which charges are made for expenses by reason of such transfer.

General Instructions.

13. Each internal-revenue gauger is required to make out his monthly bill for fees and expenses, or compensation and expenses, and forward the same to the collector for approval and payment as soon as practicable after the close of the month.

14. Each collector should note on his retained copy, Form 108, the date of the transmittal of each of his gauger's bills.

15. Each collector should report on Form 108 all spirits gauged by each gauger and general storekeeper-gauger during the month, noting, separately, spirits gauged under orders after seizure.

16. Before approving and paying a gauger's bill the collector should see that it agrees, as to quantity gauged, with his report on Form 108. No action toward the adjustment of a gauger's bill is taken by this office until Form 108 is received and collectors should therefore forward said report promptly, as required by the regulations.

17. Collectors should also see that each gauger includes in *one* account *all* fees earned and necessary traveling expenses incurred in any one month, and should not approve duplicate bills, or two or more bills for the same period, without orders from this office.

18. When a gauger is employed exclusively in any month in gauging spirits designed to be denatured, compensation and expenses, if any, will be paid from the appropriation for "Withdrawal of denaturalized alcohol." Care should be taken to schedule bills payable from this appropriation on a separate Form 469. (See Treasury decision No. 1129, Feb. 27, 1907.)

19. Collectors are reminded that this office has to rely entirely upon their certificates and reports as to the quantity gauged by each gauger, and, principally, as to the amount of traveling expenses that should be allowed, and therefore they should see that no persons are assigned to duty as gaugers unless they are duly commissioned and qualified, and before approving and paying gaugers' bills they also should see that the same are *duly sworn to and receipted for by the gaugers*; satisfy themselves that the fees charged are correctly computed; that the places where the duties have been performed are fully and accurately specified, and that the traveling expenses charged are reasonable, and were necessarily incurred.

20. *Collectors should assign no more gaugers to duty during any one month than are actually necessary, so that the fees and expenses of gauging may be reduced to the lowest practicable amount, and should revoke the assignments of all gaugers not needed for duty, and report the facts to this office.*

21. No internal-revenue gauger shall charge or receive any sum of money, fee, or compensation of any kind whatever, other than the

fees prescribed by the Commissioner of Internal Revenue and paid by the United States, for any cause whatever connected with the performance of his official duties as a United States internal-revenue gauger, under the penalty of removal from office.

22. Internal-revenue gaugers are prohibited (sec. 3168, Rev. Stats.) from being or becoming interested, directly or indirectly, in the manufacture, purchase, or sale of tobacco, snuff, or cigars, or in the production, rectification, redistillation, or purchase or sale of distilled or fermented liquors. They are not prohibited from engaging in any other business, including "unofficial gauging," which will not interfere with the prompt and efficient discharge of the duties of their office.

23. The Commissioner of Internal Revenue is authorized by law (sec. 3157, Rev. Stats.) to prescribe the fees for gauging, and the rules and regulations relative thereto; and he reserves to himself the right, after payment has been made, to investigate and decide as to the fees and expenses, or compensation and expenses, that shall be allowed in settlement, subject to the limitation prescribed in section 3157 *a*, Internal-Revenue Laws, compiled 1900.

24. Each internal-revenue gauger should familiarize himself with the regulations. Strict compliance therewith in every particular will facilitate the approval of his accounts.

UNOFFICIAL GAUGING.

The following regulations are those in regard to unofficial gauging, etc., by internal-revenue gaugers:

Where it can be done without interfering with the proper discharge of their official duties, internal-revenue gaugers may do unofficial gauging for distillers and others, or furnish additional copies of, or extracts from, their official reports on Forms 59, 59½, 237, and 275 only, and only upon a written request from the person desiring the same. Such request should state the number of packages to be gauged or reported, and whether an actual gauge is desired or only an extra copy of the gauger's official report, and all such requests must be filed in the collector's office at the end of the month by the gauger.

The extra copies of reports so furnished must correspond exactly as to serial numbers of packages and stamps, proof, contents, etc., of each package, with the official reports of the gauger.

For his services for such unofficial gauging and for extra copies of his official reports, the gauger may be allowed to collect from the owner of the spirits a sum not exceeding in any case 8 cents a package of spirits actually gauged, or 3 cents for each package embraced in the copy of the report furnished.

At the end of the month the gauger must file with the collector a report showing the names of the persons from whom such fees were collected and the exact amount received from each during the month.

In making reports of unofficial gauging, or the extra copies of reports of official gauging, the blank forms furnished by the Department should not be used, and such copies are additional to the copy of the official report which the gauger is required by regulations to furnish without charge to the person for whom the gauging is done.

FORM 469.

Abstract of Vouchers for Disbursements to Gaugers and Special Gaugers on Account of Fees and Expenses or Compensation and Expenses.

This abstract is required to be mailed to the Commissioner of Internal Revenue monthly with vouchers on Form 150, and should be forwarded not later than the 10th of the month in which disbursements scheduled thereon were made.

In making out this abstract care should be taken to schedule the vouchers alphabetically and to complete the same as indicated under the several headings.

Rejected Offers in Compromise.

Collectors in forwarding their monthly requisitions for advance of funds should include therein any amounts necessary to pay rejected offers in compromise, offers for real estate not purchased by parties making offers, etc., and overplus and surplus proceeds where persons entitled to receive same are known when the property is sold under distraint as provided by section 3195, Revised Statutes. The disbursements will be charged on Form 44 for the month in which made, in column headed "Refunding internal-revenue collections," and payment will be made as provided in Treasury decision 1373, dated June 5, 1908, on claims executed on Form 627, scheduled on Form 628, and the receipt on Form 1 given by the collector or deputy collector must in every instance accompany the claim or its absence satisfactorily explained.

FORM 131.

All vouchers paid from the appropriation "Punishment for violation of internal-revenue laws" should be scheduled on this form.

DEPOSIT OF AND PAYMENTS FROM DISBURSING FUNDS.

The Secretary of the Treasury, in accordance with the provisions of section 3620, Revised Statutes, has by circular dated August 14, 1897, prescribed the following regulations relative to public moneys and official checks of United States disbursing officers:

SEC. 3620, R. S. It shall be the duty of every disbursing officer having any public money intrusted to him for disbursement, to deposit the same with the Treasurer or some one of the assistant treasurers

of the United States, and to draw for the same only as it may be required for payments to be made by him in pursuance of law (and draw for the same only in favor of the persons to whom payment is made); and all transfers from the Treasurer of the United States to a disbursing officer shall be by draft or warrant on the Treasury or an Assistant Treasurer of the United States. In places, however, where there is no Treasurer or assistant treasurer, the Secretary of the Treasury may, when he deems it essential to the public interest, specially authorize in writing the deposit of such public money in any other public depository, or, in writing, authorize the same to be kept in any other manner, and under such rules and regulations as he may deem most safe and effectual to facilitate the payments to public creditors.

SEC. 3621, R. S. As amended: Every person who shall have moneys of the United States in his hands or possession, and disbursing officers having moneys in their possession not required for current expenditure, shall pay the same to the Treasurer, an assistant treasurer, or some public depository of the United States, without delay, and in all cases within thirty days of their receipt.

SEC. 5488, R. S. Every disbursing officer of the United States who deposits any public money intrusted to him in any place or in any manner, except as authorized by law, or converts to his own use in any way whatever, or loans with or without interest, or for any purpose not prescribed by law withdraws from the Treasurer or assistant treasurer, or any authorized depository, or for any purpose not prescribed by law transfers or applies any portion of the public money intrusted to him, is, in every such act, deemed guilty of an embezzlement of the money so deposited, converted, loaned, withdrawn, transferred, or applied; and shall be punished by imprisonment with hard labor for a term not less than one year nor more than ten years, or by a fine of not more than the amount embezzled or less than one thousand dollars, or by both such fine and imprisonment.

In accordance with the provisions of the above sections, any public money advanced to disbursing officers of the United States must be deposited immediately to their respective credits, with either the United States Treasurer, some assistant treasurer, or by special direction of the Secretary of the Treasury, with a national-bank depository nearest or most convenient, except—

1. Any disbursing officer of the War Department, specially authorized by the Secretary of War, when stationed on the extreme frontier or at places far remote from such depositories, may keep, at his own risk, such moneys as may be intrusted to him for disbursement.

2. Any officer receiving money remitted to him upon specific estimates may disburse it accordingly, without waiting to place it in a depository, provided the payments are due and he prefers this method to that of drawing checks.

Any check drawn by a disbursing officer upon moneys thus deposited must be in favor of the party, by name, to whom the payment is to be made, and payable to "order" or "bearer" with these exceptions:

- (1) To make payments of individual pensions, checks for which must be made payable to "order;" (2) to make payments of amounts not exceeding \$20; (3) to make payments at a distance from a de-

positary, and (4) to make payments of fixed salaries due at a certain period; in either of which cases, except the first, any disbursing officer may draw his check in favor of himself, or "order," or "bearer," for such amount as may be necessary for such payment, but in the last-named case the check must be drawn not more than two days before the salaries become due.

Any disbursing officer or agent drawing checks on moneys deposited to his official credit, must state on the face or back of each check the object or purpose to which the avails are to be applied, except upon checks issued in payment of individual pensions, the special form of such checks indicating sufficiently the character of disbursement. If the object or purpose for which any check of a public disbursing officer is drawn is not stated thereon, as required, or if any reason exists for suspecting fraud, the office or bank on which such check is drawn will refuse its payment.

Such statement may be made in brief form, but must clearly indicate the object of the expenditure, as, for instance, "pay," "pay roll," or "payment of troops," adding the fort or station; "purchase of subsistence" or other supplies; "on contract for construction," mentioning the fortification or other public work for which the payment is made; "payments under \$20," etc.

Checks will not be returned to the drawer after their payment, but the depository with whom the account is kept shall furnish the officer with a monthly statement of his deposit account.

Deposits to the credit of the Treasurer of the United States on account of repayment of disbursing funds must be made with the office or bank in which such funds are to the credit of the disbursing officer.

No allowance will be made to any disbursing officer for expenses charged for collecting money on checks.

Whenever any disbursing officer of the United States shall cease to act in that capacity he will at once inform the Secretary of the Treasury whether he has any public funds to his credit in any office or bank, and if so, what checks, if any, he has drawn against the same, which are still outstanding and unpaid. Until satisfactory information of this character shall have been furnished the whole amount of such moneys will be held to meet the payment of his checks properly payable therefrom.

In case of the death, resignation, or removal of any disbursing officer, checks previously drawn by him will be paid from the funds to his credit, unless such checks have been drawn more than four months before their presentation, or reasons exist for suspecting fraud. Any check previously drawn by him and not presented for payment within four months of its date will not be paid until its correctness shall have been attested by the Secretary or Assistant Secretary of the Treasury.

Every disbursing officer when opening his first account, before issuing any checks, will furnish the depository on whom checks are drawn, with his official signature duly verified by some officer whose signature is known to the depository.

For every deposit made by a disbursing officer to his official credit a receipt in form as below shall be given, setting forth its serial number and the place and date of issue; the title of each officer shall be

expressed, and the title of the disbursing account shall also show for what branch of the public service the account is kept, as it is essential for the proper transaction of departmental business that accounts of moneys advanced from different bureaus to a disbursing officer serving in two or more distinct capacities be kept separate and distinct from each other and be so reported to the Department both by the officer and the depositary; the receipt to be retained by the officer in whose favor it is issued:

No. —.

OFFICE OF THE U. S. (*Assistant Treasurer or Depositary*),

RECEIVED of ———, ———, 19—, Dollars, consisting of ———, to be placed to his credit as ———, and subject only to his check in that official capacity.
\$——.

U. S. (*Assistant Treasurer or Depositary*).

The Secretary of the Treasury, by circular dated March 19, 1908, prescribed the following regulations relative to cash in the hands of disbursing officers:

The Auditors of the Treasury Department shall, in the examination of the accounts of disbursing officers generally, report to the Secretary of the Treasury any excessive cash balances discovered.

Disbursing officers drawing checks payable to themselves or order for the purpose of making payments of amounts not exceeding \$20 each need not hereafter accompany such checks with the lists or schedules of the names of the persons to whom the amounts drawn are to be paid.

Treasury Department Circulars Nos. 39 and 102, dated, respectively, April 10 and December 7, 1906, are amended accordingly.

Great care must be exercised to keep the disbursing funds and accounts separate from the revenue funds and accounts and from the private account of the collector.

Section 3678, Revised Statutes, provides that all sums appropriated for the various branches of expenditure in the public service shall be applied solely to the objects for which they are respectively made, and for no others.

Section 3648, Revised Statutes, provides that no advance of public money shall be made in any case whatever.

Section 306, Revised Statutes. At the termination of each fiscal year all amounts of moneys that are represented by certificates, drafts, or checks, issued by the Treasurer, or by any disbursing officer of any Department of the Government, upon the Treasurer or any assistant treasurer, or designated depositary of the United States, or upon any national bank designated as a depositary of the United States, and which shall be represented on the books of either of such offices as standing to the credit of any disbursing officer, and which were issued to facilitate the payment of warrants, or for any other purpose in liquidation of a debt due from the United States, and which have for three years or more remained outstanding, unsatisfied, and unpaid, shall be deposited by the Treasurer, to be covered into the Treasury by warrant, and to be carried to the credit of the parties

in whose favor such certificates, drafts, or checks were respectively issued, or to the persons who are entitled to receive pay therefor, and into an appropriation account to be denominated "outstanding liabilities."

SECTION 308, Revised Statutes. The payee or the bona fide holder of any draft or check, the amount of which has been deposited and covered into the Treasury pursuant to the preceding sections, shall, on presenting the same to the proper officer of the Treasury, be entitled to have it paid by the settlement of an account and the issuing of a warrant in his favor, according to the practice in other cases of authorized and liquidated claims against the United States.

Section 309, Revised Statutes. The amounts, except such as are provided for in section three hundred and six, of the accounts of every kind of disbursing officer, which shall have remained unchanged, or which shall not have been increased by any new deposit thereto, nor decreased by drafts drawn thereon, for the space of three years, shall in like manner be covered into the Treasury, to the proper appropriation to which they belong; and the amounts thereof shall, on the certificate of the Treasurer that such amount has been deposited in the Treasury, be credited by the proper accounting officer of the Department of the Treasury on the books of the Department, to the officer in whose name it had stood on the books of any agency of the Treasury, if it appears that he is entitled to such credit.

Section 310, Revised Statutes. The Treasurer, each assistant treasurer, and each designated depository of the United States, and the cashier of each of the national banks designated as such depositories, shall, at the close of business on every thirtieth day of June, report to the Secretary of the Treasury the condition of every account standing, as in the preceding section specified, on the books of their respective offices, stating the name of each depositor, with his official designation, the total amount remaining on deposit to his credit, and the dates, respectively, of the last credit and the last debit made to each account. And each disbursing officer shall make a like return of all checks issued by him, and which may then have been outstanding and unpaid for three years and more, stating fully in such report the name of the payee, for what purpose each check was given, the office on which drawn, the number of the voucher received therefor, the date, number, and amount for which it was drawn, and, when known, the residence of the payee.

1. Any Treasury draft, or any check drawn by a public disbursing officer still in service, which shall be presented for payment within three full fiscal years from its date, will be paid in the usual manner by the office or bank on which it is drawn, from funds to the credit of the drawer. Thus, any such draft or check issued on or after July 1, 1904, will be paid as stated above until June 30, 1908, and the same rule will apply for subsequent years.

Any such draft or check which has been issued for a longer period than three full fiscal years will be paid only by the settlement of an account in this Department, as provided in section 308, Revised Statutes, above published; and for this purpose the draft or check will be transmitted to the Secretary of the Treasury for the necessary action, or, if lost, proof of ownership and loss, and a bond of indemnity must be furnished.

2. At the close of business on every 30th day of June, the Treasurer, the several assistant treasurers, and national-bank depositaries, will render to the Secretary of the Treasury, as required by section 310, Revised Statutes, also above published, a list of all disbursing officers' accounts still unclosed which have remained three fiscal years or more unchanged on the books of their respective offices or banks, either by debt or credit, giving in each case the name and official designation of the officer, the date when the account was opened, the date of last debit and last credit, and the balance remaining to his credit.

3. Every disbursing officer will, upon receipt of the statement of his disbursing account for the month of June of each year, from the office or bank in which his funds are kept, immediately make a return to the Secretary of the Treasury of all checks drawn by him which have been outstanding and unpaid for three full fiscal years on the 30th of June of that year, as also required by section 310, stating the number of each check, its date, amount; in whose favor, on what office or bank, and for what purpose drawn; the number of the voucher in payment of which it was drawn, and, if known, the residence of the payee, and inclose in said return all checks described therein which may be in his possession.

4. Whenever any disbursing officer of the United States shall cease to act in that capacity, he will at once inform the Secretary of the Treasury whether he has any public funds to his credit in any office or bank, and, if so, what checks, if any, he has drawn against the same which are still outstanding and unpaid. Until satisfactory information of this character shall have been furnished, the whole amount of such money will be held to meet the payment of his checks properly payable therefrom.

5. In case of the death, resignation, or removal of any disbursing officer, checks previously drawn by him will be paid from the funds to his credit, unless such checks have been drawn more than four months before their presentation, or reasons exist for suspecting fraud. Any check previously drawn by him and not presented for payment within four months of its date will not be paid until its correctness shall have been attested by the Comptroller of the Treasury or his chief clerk.

6. If the object or purpose for which any check of a public disbursing officer is drawn is not stated thereon, as required by departmental regulations, or if any reason exists for suspecting fraud, the office or bank on which such check is drawn will refuse its payment.

PENALTY FOR USING PUBLIC FUNDS.

The following sections of the Revised Statutes of the United States are quoted here for the information and guidance of collectors of internal revenue and disbursing agents:

SEC. 5488 R. S. Every disbursing officer of the United States who deposits any public money intrusted to him in any place or in any manner, except as authorized by law, or converts to his own use in any way whatever, or loans with or without interest, or for any purpose not prescribed by law withdraws from the Treasurer or any assistant treasurer, or any authorized depositary, or for any purpose not prescribed by law transfers or applies any portion of the public

money intrusted to him, is, in every such act, deemed guilty of an embezzlement of the money so deposited, converted, loaned, withdrawn, transferred, or applied; and shall be punished by imprisonment with hard labor for a term not less than one year nor more than ten years, or by a fine of not more than the amount embezzled or less than one thousand dollars, or by both such fine and imprisonment. (See secs. 3620 and 3651, Rev. Stat.)

SEC. 5490 R. S. Every officer or other person charged by any act of Congress with the safe-keeping of the public moneys, who fails to safely keep the same, without loaning, using, converting to his own use, depositing in banks, or exchanging for other funds than as specially allowed by law, shall be guilty of embezzlement of the money so loaned, used, converted, deposited, or exchanged; and shall be imprisoned not less than six months nor more than ten years, and fined in a sum equal to the amount of money so embezzled. (See sec. 3639, Rev. Stat.)

SEC. 5491 R. S. Every officer or agent of the United States who, having received public money which he is not authorized to retain as salary, pay, or emolument, fails to render his accounts for the same as provided by law, shall be deemed guilty of embezzlement, and shall be fined in a sum equal to the amount of the money embezzled, and shall be imprisoned not less than six months nor more than ten years. (See secs. 3622 and 3633, Rev. Stat.)

SEC. 5492 R. S. Every person who, having moneys of the United States in his hands or possession, fails to make deposit of the same with the Treasurer, or some assistant treasurer, or some public depositary of the United States, when required to do so by the Secretary of the Treasury, or the head of any other proper Department, or by the accounting officers of the Treasury, shall be deemed guilty of embezzlement thereof, and shall be imprisoned not less than six months nor more than ten years, and fined in a sum equal to the amount of money embezzled.

SEC. 5493 R. S. The provisions of the five preceding sections [sections 5488 to 5492, Revised Statutes, inclusive] shall be construed to apply to all persons charged with the safe-keeping, transfer, or disbursement of the public money, whether such persons be indicted as receivers or depositaries of the same. (See sec. 3652, Rev. Stat.)

SEC. 5494, R. S. Upon the trial of any indictment against any person for embezzling public money under the provisions of the six preceding sections, it shall be sufficient evidence, for the purpose of showing a balance against such person, to produce a transcript from the books and proceedings of the Treasury, as required in civil cases, under the provisions for the settlement of accounts between the United States and receivers of public money. (See sec. 3625, Rev. Stat.)

SEC. 5495, R. S. The refusal of any person, whether in or out of office, charged with the safe-keeping, transfer, or disbursement of the public money, to pay any draft, order, or warrant drawn upon him by the proper accounting officer of the Treasury, for any public money in his hands belonging to the United States, no matter in what capacity the same may have been received or may be held, or to transfer or disburse any such money promptly, upon the legal requirement of any authorized officer, shall be deemed, upon the trial of any

indictment against such person for embezzlement, as prima facie evidence of such embezzlement.

Sec. 5496, R. S. If any officer charged with the disbursement of public moneys, accepts, or receives, or transmits to the Treasury Department to be allowed in his favor, any receipt or voucher from a creditor of the United States, without having paid to such creditor in such funds as the officer received for disbursement, or in such funds as he may be authorized by law to take in exchange, the full amount specified in such receipt or voucher, every such act is an act of conversion, by such officer, to his own use, of the amount specified in such receipt or voucher.

Sec. 5497, R. S. [As amended February 3, 1879.] Every banker, broker, or other person not an authorized depository of public moneys, who knowingly receives from any disbursing officer, or collector of internal revenue, or other agent of the United States, any public money on deposit, or by way of loan or accommodation, with or without interest, or otherwise than in payment of a debt against the United States, or who uses, transfers, converts, appropriates, or applies any portion of the public money for any purpose not prescribed by law, and every president, cashier, teller, director, or other officer of any bank or banking association, who violates any of the provisions of this section, is guilty of an act of embezzlement of the public money so deposited, loaned, transferred, used, converted, appropriated, or applied, and shall be punished as prescribed in section fifty-four hundred and eighty-eight. *And any officer connected with, or employed in, the internal revenue service of the United States, and any assistant of such officer, who shall embezzle or wrongfully convert to his own use any money or other property of the United States, and any officer of the United States, or any assistant of such officer, who shall embezzle or wrongfully convert to his own use any money or property which may have come into his possession or under his control in the execution of such office or employment, or under color or claim of authority as such officer or assistant, whether the same shall be the money or property of the United States or of some other person or party, shall, where the offense is not otherwise punishable by some statute of the United States, be punished by a fine equal to the value of the money and property thus embezzled or converted, or by imprisonment not less than three months nor more than ten years, or by both such fine and imprisonment.* (See secs. 3639 and 3651, Rev. Stat.)

DUPLICATE CHECKS OF DISBURSING OFFICERS.

In compliance with the requirements of section 3646, Revised Statutes, as amended by act of March 23, 1906, the following regulations have been prescribed by the Secretary of the Treasury:

Immediately upon the loss of a check, the owner, to better protect his interest, should, in writing, notify the office or bank on which it was drawn of the fact of such loss, stating the name of the disbursing agent by whom it was drawn, describing the check—giving, if possible, its date, number, and amount—and requesting that payment of the same be stopped.

In order to procure the issue of a duplicate check, the party in interest must furnish the disbursing agent who issued the original check with an affidavit giving the name and residence of the applicant in full, describing the check and its indorsements, showing his interest therein, detailing the circumstances attending its loss, and what action, if any, he has taken to stop payment thereon. The affidavit must be made and signed before an officer authorized to administer oaths generally, and he must certify that he administered the oath.

He must also furnish to the same disbursing agent a bond executed on a form which will be furnished on application by the Commissioner or the Secretary of the Treasury and according to these instructions.

The affidavit and the bond, when executed, are to be indorsed by the disbursing agent as having been submitted to him, and as being the proof and security upon which he has acted. After the expiration of six months from the time the original check was issued, in case of a check drawn for more than \$50, and after the expiration of thirty days in case of a check drawn for \$50 or less, the disbursing agent will issue a duplicate, which must be an exact transcript of the original, especial care being taken that the number and date correspond with those of the original. The affidavit, bond, and duplicate check he will, without delay, forward to the Secretary of the Treasury, who, upon their receipt, will advise the office or bank on which the check was drawn that an application for a duplicate is pending, and the bank or office will immediately inform the Secretary whether a request has been made to stop payment of the original, and whether such original has been presented or paid, and if not paid, a caveat will be entered, and payment will thereupon be stopped.

If the information obtained is satisfactory to the Comptroller of the Treasury, and he approves of the issue of the duplicate, and of the accompanying bond, he will certify such approval in writing, on the papers as well as on the duplicate check, and return them to the Secretary of the Treasury.

Any duplicate check issued in pursuance of these instructions, bearing such certificate and the approval of the Secretary or Assistant Secretary of the Treasury, may, if properly indorsed, be paid by the Treasurer, the assistant treasurer, or depositary on whom it is drawn, subject to the same rules and regulations as apply to the payment of original checks; but no duplicate shall be paid if the original shall already have been paid.

In case of the loss of a check issued by a United States disbursing officer or agent who is dead or no longer in the service of the United States, the affidavit and bond required to be furnished by the owner of said check to a disbursing agent in the service of the United States,

prior to the issue of a duplicate check, should be forwarded to the Secretary of the Treasury, who will refer them to the Comptroller of the Treasury for his approval of their examination and the statement of an account by the proper accounting officers in favor of the owner of said check, as provided for in section 3647.

Whenever such an account shall have been stated, and a disbursing agent charged with the amount of said lost check, the accounting officer will notify the Secretary of the Treasury, in order that the amount of the check, if remaining to the credit of the officer or agent in any United States depositary, may be repaid into the Treasury and carried to his credit and to the credit of the proper appropriation.

INTERNAL-REVENUE AGENTS.

Monthly Accounts for Salary, Form 54.

The compensation and per diem in lieu of subsistence of agents are fixed in their warrants of employment and whenever they are changed a new warrant is issued. This account should be prepared promptly at the end of the month, sworn to before an officer duly authorized to administer oaths, as provided on p. 87 of these regulations, and forwarded to the Commissioner of Internal Revenue not later than the 10th of the month succeeding that for which it is rendered.

Agents are allowed the same pay as on other days for the 1st day of January, the 22d day of February, the day which is celebrated as " Memorial " or " Decoration " Day, the 4th of July, Labor Day, the 25th day of December, and for such other days as may be designated by the President for national thanksgiving. (See resolutions approved Jan. 6, 1885, and Feb. 23, 1887.)

Accounts on this form will be paid by check of the disbursing clerk of the Treasury Department and will be forwarded by him directly to the agent.

Monthly Accounts for Expenses, Form 132.

Accounts for expenses should be rendered on Form 132 and must be forwarded to the office of the Commissioner of Internal Revenue not later than the 10th of the month succeeding that for which it is rendered. Accounts should be sworn to and all blanks properly filled out as indicated thereon. Affidavit may be made before any officer of internal revenue authorized by section 3165, Revised Statutes, or any other officer duly authorized to administer oaths, as provided on p. 87 of these regulations. In case it is not made before an officer of internal revenue, or an officer using a seal, it should be accompanied by the certificate of some proper officer, with his seal attached, that the person before whom the oath was taken was duly authorized to administer the same.

All expenses should be itemized and all items exceeding \$1, except fares by public conveyance, must be supported by vouchers.

Fares by public conveyances, including fares on railroads, steamboats, and other conveyances, by the shortest practicable route, one seat in parlor car, or double berth in sleeping car if engaged in night traveling, and customary stateroom accommodations on steamboats and other vessels, will be allowed as actual necessary traveling expenses. Reasonable fees to porters on sleeping cars and parlor cars only will be allowed. Private carriages and hacks should be used only in cases of necessity, and while in cities it is expected that street cars will be the means of conveyance usually employed.

Livery bills must show the distance traveled and the time occupied, and the agent should state in his tri-monthly diary report the object of the journey.

In all cases where public or private conveyances are used the distance traveled must be indicated in this account.

Vouchers for telegrams and telephone messages are required. The voucher for telegrams must be an exact copy of the message sent, with receipt for the amount paid at Government rates, signed by the representative of the telegraph company. Charges for telephone messages must be supported by vouchers, except where a slot machine is used, when, of course, no vouchers could be procured, but in the latter event the agent should clearly show on his tri-monthly diary report and expense account the purport of such messages and such other information as would give a clear understanding of the object and necessity for the expenditure and that a slot machine was used. It is expected that revenue agents in all their expenditures will exercise the same economy which a prudent business man would exercise in incurring traveling expenses.

The claim for per diem in lieu of subsistence should be stated in this wise: "Per diem in lieu of subsistence, 1st to 31st, inclusive," or if commutation is charged for a less number of days, the days of the month for which the claim is made should be indicated—for example, "1st to 31st, inclusive, except the 17th, 18th, and 25th—twenty-eight days, at \$3 per day."

No per diem in lieu of subsistence will be paid any agent when at his legal residence or when absent from his division off duty.

Diary Report.

Revenue agents are required to render a tri-monthly diary report on Form 629, which should be made to the Commissioner of Internal Revenue promptly on the 10th, 20th, and last days of each month after the close of business, and prepared in duplicate, as indicated by the form, the original to be forwarded to the Commissioner of Internal

Revenue, the duplicate to be filed permanently in the office of the agent in charge of the division. This report must be a brief and simple statement showing how the agent was occupied each day. It must clearly appear in this report that the agent was employed each day, and the hour of departure from one place and arrival at another always stated, and he should state in his diary and in his expense account where he was on each day of the month. Agents on accounts are not required to render diary reports in duplicate.

Revenue agents will bear in mind that their accounts for expenses will not be approved or paid until their diary reports have been rendered as required.

INTERNAL-REVENUE AGENTS ACTING AS DISBURSING AGENTS.

In the preparation of Form 44 and vouchers supporting the same the instructions to collectors governing the preparation of this form should be followed by revenue agents acting as special disbursing agents. (See p. 68.)

Record of disbursements by revenue agents will be made by retaining a copy of each Form 44 and each schedule, which, with memorandum copies of bills paid will comprehend all transactions involving disbursements. Record for each month should be complete within itself.

In shipments of freight and express matter revenue agents should also be governed by instructions to collectors. (See p. 78.)

Where it becomes necessary for a collector or a deputy collector (whether the deputy is assigned to exclusive duty under the revenue agent or not), or any employee acting under the instructions of a revenue agent, to purchase in open market, samples to be used in the detection of fraud, settlement therefor should be made by the disbursing revenue agent from the appropriation "Punishment for violation of internal-revenue laws," and said expenditure, supported by a proper voucher, except where it is deemed advisable for an officer or employee to purchase such samples without indicating the purpose for which they are to be used, for the reason that by so doing the best interests of the Government might thereby be jeopardized, when an account can be rendered by him on Form 10 in his own name and when properly sworn to, may be paid by the agent.

RECORD 44.

Internal-revenue agents in charge of divisions should enter all reports of violations on Record 44 and see that it is written up to date, and they should promptly at the end of each month forward to the collector of the district a recapitulation on Forms 169 and 170 of all violations reported by them, in addition to the regular reports

made heretofore on these forms. These forms will be filed by the collector when received by him. Revenue agents on accounts are required to report on Form 182A the condition of cases of such violations as shown by the records, supplemented by such suggestions and comments as they may deem proper. When called upon by revenue agents on accounts to do so, agents in charge of divisions will place their Record 44 at their disposal for the purpose of verifying collectors' records.

Forwarding Mail to Commissioner of Internal Revenue.

All accounts, reports, and communications of revenue agents addressed to the Commissioner of Internal Revenue should be mailed in red-line envelopes.

INTERNAL-REVENUE INSPECTORS.

The compensation and per diem in lieu of subsistence of internal-revenue inspectors are fixed in their warrants of employment, and whenever they are changed a new warrant will be issued.

Inspectors are assigned to duty under revenue agents in charge of divisions, and they should make all reports of work performed by them to the revenue agent under whom they are assigned.

The salary account of inspectors should be rendered on Form 54 and expense accounts on Form 132, and the same rules governing revenue agents in the preparation of their accounts are applicable to revenue inspectors.

The diary report must be made promptly on the 10th, 20th, and last days of each month, after the close of business, on Form 629, in duplicate, the original to be forwarded to the Commissioner of Internal Revenue and the duplicate to the agent in charge of the division. This report must be a brief and simple statement, showing how the inspector was occupied each day, and the hour of departure from one city or town and arrival at another must always be stated. He also should state in his diary report and in his expense account where he was on each day of the month.

All salary and expense accounts and diary reports should be forwarded to the Commissioner of Internal Revenue in red-line envelopes. All correspondence, as far as consistent, should be with the revenue agent under whom the inspector is assigned, or through such agent to the Commissioner of Internal Revenue.

GENERAL INSTRUCTIONS TO COLLECTORS.

Office Rooms.

The offices of collectors should be located with reference to the convenience of taxpayers and the facilities for transacting public busi-

ness. Where a collector occupies rooms in a public building the necessary furniture, cases, etc., are supplied by the Government. If his office is in a building leased by him for the purpose, for the rental of which he is allowed a fixed sum, furniture necessary and suitable for a public office, including proper cases for the books, blanks, and stationery used in the office, and safes or vault room for all stamps and valuable papers and records should be supplied by the lessor.

Office Hours.

It is expected that collectors will, in regard to their office hours, conform to the business custom of the vicinity in which their offices are located, so as to accommodate taxpayers, and *in all cases* the office will be open for the transaction of public business at least seven and one-half hours each day, except on such days as by order of the Secretary of the Treasury they may be closed at 1 o'clock to meet local conditions as to places of deposit. (See Treasury decision 769, Apr. 1, 1904.)

Letters.

The correspondence of this office being very large, the following rules relative thereto are published for the information and guidance of internal-revenue officers. A close observation of these regulations will materially expedite the public business, and will be expected and required in all cases:

I. All communications to this office must be addressed to the Commissioner of Internal Revenue, without regard to the fact that many letters are signed by an acting or deputy commissioner.

II. All official letters, reports, and communications should be carefully folded and properly indorsed with the name of the writer, his official title, if any, his post-office address, the date of the letter, a brief statement of the subject and contents, and the number of inclosures, in the order indicated on the printed blank on paper furnished to internal-revenue officers, the whole carefully secured by an elastic band.

III. All letters from this office calling for information should be answered as promptly as possible. When delay in obtaining the information is unavoidable, *receipt of the letter should be acknowledged, and the cause of the delay stated.*

IV. In forwarding reports to this office required by law or regulations, it is not necessary to send any communication unless such reports require explanation; but duplicate forms, copies of papers, affidavits, or other miscellaneous matter should never be sent without an explanatory letter transmitting them.

V. When reference is made in letters addressed to this office to sections of the law, regulations of the office, or printed circulars, the number of such section or regulation or the numbers and dates of such circulars should be given.

VI. To avoid delay in consulting the records, and to insure the continuation of correspondence through the proper channels, revenue officers are required, when replying to letters from this office, to give, in addition to the date of the letter to which they reply, the marginal initials that appear upon it, as, for instance: "In reply to yours of the 14th instant (R. W., Jr., E. A. F., M. F. W.)." If previous letters have been written on the same subject, to which it is necessary to refer, the dates and marginal initials of the same should be given.

VII. Each subject should be presented to this office in a separate letter, with a view to a prompt reference to the proper division and a ready reply.

VIII. All official communications and records must be written with black ink, in consequence of the tendency of other inks to fade. Carmine, or red ink, may be used for ruling and indorsements.

Official Envelopes.

Sections 5 and 6 of the act entitled "An act establishing post-roads and for other purposes," approved March 3, 1877, are as follows:

SEC. 5. That it shall be lawful to transmit through the mail free of postage any letters, packages, or other matters relating exclusively to the business of the Government of the United States: *Provided*, That every such letter or package, to entitle it to pass free, shall bear over the words "official business" an indorsement showing also the name of the Department, and, if from a bureau or office, the name of the Department and bureau or office, as the case may be, whence transmitted. And if any person shall make use of any such official envelope to avoid the payment of postage on his private letter, package, or other matter in the mail, the person so offending shall be deemed guilty of a misdemeanor and subject to a fine of three hundred dollars, to be prosecuted in any court of competent jurisdiction.

SEC. 6. That for the purpose of carrying this act into effect it shall be the duty of each of the Executive Departments of the United States to provide for itself and its subordinate officers the necessary envelopes; and in addition to the indorsement designating the Department in which they are to be used, the penalty for the unlawful use of these envelopes shall be stated thereon.

Section 29 of the act entitled "An act making appropriations for the service of the Post-Office Department for the fiscal year ending June 30, 1880, and for other purposes," approved March 3, 1879, extends the provisions of the above act to all officers of the United States Government, and it is made applicable to all official mail matter transmitted between any of the officers of the United States, or between any such officer and either of the Executive Departments

or officers of the Government, except to pension agents or other officers who receive a fixed allowance for their service, including expenses for postage.

All envelopes furnished to officers of this Department will be printed as required by section 5, quoted above.

Taxpayers should be notified by collectors that stamps will be transmitted by ordinary mail to them unless otherwise directed, and collectors will use official envelopes in making such transmission; and if taxpayers desire to have them sent by registered mail, money or postage stamps to pay the registry fees should in all cases accompany their orders for stamps; also that, when so transmitted, it will be at the risk of the person or firm ordering the same.

Stamps may also be forwarded by express, at the expense of taxpayers, if they so request.

United States Treasury Decisions.

The United States Treasury Decisions will be sent to collectors weekly for the official use of persons in the service. They are a part of the regulations of the Department and subject to repeal or modification. However, decisions of United States circuit courts and of United States circuit courts of appeals adverse to the Government will not be accepted as final until acquiescence shall have been published.

Collectors should so distribute the copies sent as will enable the greatest possible number of persons to have access to the same copy, so as to reduce the aggregate number of copies furnished the district to the smallest number consistent with the interest of the service.

The collector will be held responsible for the safe-keeping of each number, and to that end he will require each person to whom a copy is assigned and regularly delivered to carefully preserve the same.

At the expiration of the term of service of any person having copies in his possession, he should deliver his entire set to his successor as a part of the official records of the district.

APPENDIX.

RECORDS.

The following records are prescribed for use by collectors and other internal-revenue officers, and will be furnished from this office:

1. Daily Record of Collections on Lists; in which must be entered the date of each collection, name, residence, and occupation of taxpayer, on what list assessed, amount of tax, and assessed or unassessed penalty and interest paid.

2. Daily Record of Spirit Stamps, other than Tax-paid, Issued; in which must be entered the date, name, and residence of party to whom issued, and the number of the stamps of each denomination issued.

(Two sizes of this book are furnished—150 and 300 pages.)

3. Daily Record of Beer Stamps Sold; in which must be entered the date of each sale, name and residence of purchaser, number of each denomination, and the face value of the stamps sold, discount thereon, and amount received.

(Two sizes of this record furnished—100 and 200 pages.)

4. Daily Record of Tax-paid and Export Spirit Stamps Sold; in which must be entered the date of each sale, name of purchaser, and location of distillery, number of gallons represented by the stamps and coupons of each denomination sold, and the value thereof.

5. Daily Record of Cigar and Cigarette Stamps Sold; in which must be entered the date of each sale, name of purchaser, location and number of factory, number of the stamps sold of each denomination, and the value of the stamps sold each purchaser.

(Two sizes of this record furnished—150 and 300 pages.)

6. Daily Record of Snuff Stamps Sold; in which must be entered the date of each sale, name of purchaser, number of factory, number and value of the stamps sold of each denomination, total value of the stamps sold each purchaser, and the total value of the snuff stamps sold each day.

(Two sizes of this record furnished—150 and 300 pages.)

7. Daily Record of Tobacco Stamps Sold; in which must be entered the date of each sale, name of purchaser, number of factory, and in sales of stamps of the denomination of *five* pounds or less,

the number, denomination, and value of the stamps sold. In sales of stamps of the denomination of *ten* pounds and upward, the number of pounds represented by the stamps and coupons sold, and value of the same, should be entered instead of the number of the stamps.

(Two sizes of this record are furnished—100 and 200 pages.)

8. Daily Record of Special-tax Stamps Sold; in which must be entered the date of each sale, name of purchaser, location of place of business, serial number of the stamps, number of the coupons attached to the stamps of each denomination sold, and the value thereof.

(Three sizes of this record furnished—150, 200, and 300 pages.)

9. Daily Record of Collections and Deposits. In this record should be posted daily, in the proper columns, the total collections of each day from each source, as shown in each of the preceding daily records from one to eight, the aggregate amount of such collections, and the date, number, and amount of each certificate of deposit on account of such collections. Each page will contain the entries for one month, and the monthly report on Form 49 should be an exact transcript from this record.

10. Record of Special Taxes. This is the record required by section 3240, Revised Statutes, which provides that "each collector of internal revenue shall, under regulations of the Commissioner of Internal Revenue, place and keep conspicuously in his office, for public inspection, an alphabetical list of the names of all persons who shall have paid special taxes within his district, and shall state thereon the time, place, and business for which such special taxes have been paid." Each deputy collector who is in charge of a division, with his headquarters located away from the collector's office, will also keep a similar list of all persons within his division who have paid special taxes. Each deputy who makes his headquarters at the collector's office should keep an alphabetical list of special-tax payers in his division in such form that he can conveniently take it with him when canvassing his division.

(The record for the collector's office is supplied in two sizes—300 and 600 pages. The one for deputies varies slightly in title and headings, so that, in ordering, collectors should specify how they are to be used.)

11. Record of Cigar Manufacturers. This is the record required for recording the inventories and monthly returns of each cigar manufacturer. The printed headings to the various columns indicate the manner in which the entries are to be made.

(Two sizes of this record furnished—125 leaves and 257 leaves.)

13. Record of Tobacco Manufacturers. This is the record required for recording the inventories and monthly returns of each tobacco manufacturer.

(Two sizes of this record furnished—150 and 300 pages.)

16. Record of Storekeeper at Rum Distillery. This record should show, in the proper columns, the materials brought into the distillery; the materials used for the production of spirits; the time when and quantity of spirits drawn from receiving cisterns; the time of yeasting, and temperature, gravity, dry inches, and quantity of beer at time of yeasting, and at noon of each day thereafter, and time of emptying. In the latter part of this book is to be kept a record of the repairs on the distillery and of the workmen employed in the distillery.

17. Record of Storekeepers at Registered Distilleries. This record should show, in the proper columns, the materials on hand at first and last of month; the materials received on distillery premises during the month and from whom purchased, and the materials used for the production of spirits during the month, and fuel used; the fermenting tubs filled and emptied, and time when and quantity of spirits drawn from receiving cisterns. In the latter part of this book is to be kept a record of the repairs on the distillery and of the workmen employed in the distillery.

17½. Supplemental to Record 17. This record is intended for use only at such distilleries where, by reason of the number of the daily transactions, it is impracticable to keep in Record 17 an itemized account of the materials received. (See Circular Letter No. 55, April 17, 1879.)

A 17. Storekeeper's Daily Record at Special Bonded Warehouse. In this book must be recorded each day the fruit brandy entered into and withdrawn from the warehouse, in accordance with detailed instructions printed on the inside of the cover.

18. Record of Storekeepers at Distillery Warehouses. This record must show in the proper columns the number of packages and the quantity of wine and taxable gallons of distilled spirits in warehouses at the beginning of the month and at the close of the month; the number and the serial numbers of the packages, and the serial numbers of the warehouse stamps affixed thereto; the quantity of spirits in wine gallons and taxable gallons deposited in the warehouse each day; the number and the serial numbers of the packages, the serial numbers of the warehouse stamps and of the tax-paid, general bonded warehouse, or export stamps, as the case may be, affixed thereto; and the quantity in wine gallons and taxable gallons withdrawn from the warehouse each day. The record must also show by whom the spirits are gauged, the date of gauging, to whom delivered, and for what purpose, the date of the collector's permit to deliver, the date of actual delivery, and the kind of spirits withdrawn. (See Record No. 58.)

A 18. Storekeeper's Monthly Record at Special Bonded Warehouse. In this book the storekeeper should keep on a separate page for each

distiller a record in detail of the fruit brandy entered into and withdrawn from warehouse during the month.

19. Record of Beer Stamps Sold to Brewers. An account, showing date of sale and the number, denomination, and value of the beer stamps sold to each brewer, should be kept in this record. Two sizes, 150 and 300 pages.

20. Record of Brewer's Returns. An abstract of each brewer's return on Form 13, revised, should be kept in this record.

21. Record of Seizures and Sales of Real Estate. This is the record required by section 3203, Revised Statutes. The report on Form 128 should be an exact transcript of the monthly entries therein.

Each entry should be certified to *separately* (as required by law) by the collector or deputy signing his name opposite in the column of remarks.

22. Record of Claims for Abatement, Refunding, etc. An accurate alphabetical record of all claims for abatement, release of duplicate charges, or refunding should be kept in this book. This record should be carefully and accurately kept, to prevent the certifying of duplicate claims.

23. Record of Taxes Abated as Uncollectible. This record is intended exclusively for taxes which have been abated as uncollectible, and taxes abated as erroneously assessed should not be entered therein. Taxes abated as uncollectible, which afterwards become collectible, must be collected, and the amount received returned on Form 58. The date and fact of collection, and the particular assessment list on which returned, must be noted opposite the tax in this record.

25. Record of Legal Instruments Stamped. The quarterly returns on Form 8 should be made from this record whenever such reports are to be made.

29. The entries in this record should be an exact copy of each statement made by the collector on Form 51B, including date and signature.

30. The entries in this record should be an exact copy of each report made by the collector on Form 68, including date, signature, and jurat.

31. The entries in this record should be an exact copy of each report made by the collector on Form 76, including date, signature, and jurat.

32. The entries in this record should be an exact copy of each quarterly account rendered by the collector on Form 79, including date and signature.

33. The entries in this record should be an exact copy of each report made by the collector on Form 90, including date, signature, and jurat.

34. The entries in this record should be an exact copy of each report made by the collector on Form 103, including date, signature, and jurat.

35. Tickler for Form 22. This is a blank book, ruled, with narrow columns, intended solely for use in facilitating the preparation of the monthly report on Form 22. The total of the collections from each specific source made each day should be entered in this book, duly classified and proved, so that at the end of each month it will be merely necessary to foot the columns and transfer the footings to a blank Form 22.

38. Collector's Record of Bonds Received. This is intended to be a complete record of all bonds required to be filed in the collector's office, and a record of the responsibility and liability of all parties signing such bonds as sureties. As soon as the bond is approved, the record of the same should be made in this book.

39. Record of Rectifying. In this book the accounts with every rectifier of the district are to be kept. It is to be made up from Forms 122 and 237, and should be balanced at the end of each month. (Two sizes—300 and 600 pages.)

41. Account of Stamps issued to Wholesale Liquor Dealers. This record is prescribed in Circular 150, and is to be made from Form 92. The entries are to be made daily, or as often as applications are received and stamps issued. (Three sizes—100, 200, and 500 pages.)

43. Collector's Record of Stamp Account with Deputies. In this book the collector will keep an account with each deputy outside of his office who sells stamps that will show the number, denomination, and value of all stamps furnished him, posting therein, in aggregate, the sales reported and stamps returned by him each month, so that the exact balance in the hands of each deputy at the close of the month will be shown.

44. Record of Seizures and of Sales of Personal Property. The first one hundred pages of this book should contain a record of all seizures made by collectors except seizures under warrant of distraint, including both real and personal property, and of all sales made by collectors of personal property thus seized. The last twenty pages of this book are headed and ruled for use in recording all seizures and sales of personal property made under warrant of distraint, and all such transactions should be entered therein. The printed headings indicate the nature of the entries to be made in each case. The last two or three pages may be used for recording sales of personal property belonging to the Government. (See Treasury decision 1373, June 5, 1908.)

Form 210, Revised, should be used to report not only sales of personal property under section 3460, Revised Statutes, but also seizures

and sales of personal property under distraint warrants, stating the section of the Revised Statutes under which each distraint was made, and sales of personal property belonging to the Government.

45. Collector's Record of Registered Grain and Molasses Distilleries (prescribed by Circular Letter No. 53); in which is to be kept a complete record of all registered grain and molasses distilleries in the district, and in which will be entered the changes of capacity and a statement of the operations at each distillery, as indicated by the appropriate columns therein.

46. Collector's Record of Fruit Distilleries (prescribed in Circular Letter No. 54); in which will be recorded the number of the distillery, the name and post-office address of the distiller, and a succinct record of the operations at the distillery, as indicated by the columns in the book.

47. Record of Sales of Cigar, Cigarette, and Tobacco Stamps to each Manufacturer. In this book the collector should keep an account with each cigar and tobacco manufacturer of the stamps sold to him, showing the date of each sale and the number, denomination, and value of the stamps sold. (Three sizes—200, 400, and 600 pages.)

48. Collector's Record of Bonded Spirits Exported. This book is intended as a supplement to the collector's record of bonded distilled spirits (Record 89), for the use of those collectors from whose districts spirits are exported. This record will furnish the information necessary to complete the entries relative to exportation in the bonded accounts, Forms 94 *a*, part 1, and 94 *a*, part 2.

49. Collector's Record of Bonded Tobacco Exported. From this record collectors will directly transcribe on the proper monthly reports the particulars in regard to each lot of tobacco, snuff, cigars, or cigarettes exported under provisions of Regulations, No. 8.

50. Record of Fruit Brandy Gauged and Tax-Paid. This record is prepared for use by collectors in districts where there are a large number of fruit distilleries, and where the space provided in Record No. 46 for "brandy distilled each month, and date of payment of tax thereon," is not sufficient to enable the collector to keep a record of all such transactions. On a separate page for each distiller should be entered, on a separate line for each package, and in the proper columns, the date of gauge, name of gauger, month when produced, serial number of package, proof and wine gallons, and amount of tax, as shown by reports on Forms 15 and 59½.

51. Tickler for Spirit Stamps other than Tax-Paid. This book is intended for use in districts where, owing to the number of such stamps intrusted to gaugers, it is desirable to keep an exact record that will show at the close of each month the number and denomination of each book and number of stamps in each book in the hands of each gauger, as well as those in the office of the collector.

53. The entries in this record should be an exact copy of each report made by the collector on Form 177, including date, signature, and jurat.

54. Record of Suits and Proceedings. In this book should be kept a complete record of all suits and proceedings arising under internal-revenue laws except proceedings for the seizure and sale of real estate kept in Record 21.

The revenue agents in charge of divisions will forward to the collector at the end of each month Forms 169 and 170, recapitulating all violations reported by them during said month. The collector should see that his Records 44, 54, and 144 are in accordance therewith.

Collectors will hereafter keep a separate letter file for all reports of revenue agents, deputy collectors, and other employees, together with all further proceedings, filing therewith memorandum references to all letters from the Commissioner of Internal Revenue and persons involved in violations of law, and copies of all letters addressed to the Commissioner relating to such violations. These reports and the correspondence should be filed in chronological order, in each case showing the exact condition up to date, and properly indexed. Collectors are required to afford the agents on accounts every opportunity to make a thorough check of all violations of law and furnish them with correspondence and records required by them for such examinations.

55. Roster of Officers and Employees. In this book should be kept a complete record of every person employed in the internal-revenue service in any capacity in the district, showing name, official designation, address, compensation, date of appointment, discharge, and other data as indicated by the printed headings.

58. Storekeeper's Detailed Record of each Package at Distillery Warehouse. This book is intended for use at distillery warehouses in which spirits are entered for deposit. It is to be used in *addition to and not as a substitute* for Record 18.

59. Record of Leaf Tobacco Purchased and Sold. This is the book furnished by the Government in which every dealer in leaf tobacco is required to keep a record of all his purchases and sales of leaf tobacco. Each dealer should be supplied by the collector with a copy of this book before January 1 of each year. The books are to be returned to the collector at the end of the year, or whenever the dealer discontinues business.

60. Record of Reports on Form 222. The entries in this record should be an exact copy, including date, signature, and jurat, of each monthly report made by the collector on Form 222 of the receipt, sales, etc., of oleomargarine stamps; also adulterated and renovated butter stamps.

61. Daily Record of Oleomargarine Stamps Sold; in which must be entered daily date of each sale, name of purchaser, number of factory, number, denomination, and value of the stamps sold.

62. * Collector's Record of Oleomargarine, colored and uncolored, and adulterated and renovated butter. In this book should be kept a daily record of the production and withdrawal of oleomargarine, adulterated and renovated butter at the manufactories in the district. The entries should be made from the manufacturers' returns on Forms 216, 497, and 499, and from this record can be transcribed the detailed statements required in the collector's monthly oleomargarine, etc., account on Forms 221, 515, 516, and 517.

63. Record of Examination with Microscope of Samples of Oleomargarine, etc. This is a book prepared for use by deputy collectors and other officers when making examinations with a microscope of samples taken from packages that it is suspected contain oleomargarine. It has printed headings indicating the character of the entries to be made. Size 4 by 7 $\frac{1}{4}$ inches, convenient for carrying in the pocket.

64. Gauger's Record of Rectifying (two sizes—100 and 200 pages).

65. Collector's Record of Removals of Fruit Brandy from Distilleries for Deposit in Special Bonded Warehouses.

66. Collector's Record of Fruit Brandy Deposited in Special Bonded Warehouses.

67. Collector's Record of Fruit Brandy Withdrawn from Special Bonded Warehouses otherwise than upon payment of the tax.

68. Collector's Special File Book, in which to paste gaugers' returns on Form 59, covering spirits deposited in distillery warehouses.

73. Collector's Record of Fermented Liquor Removed, in Bond, for Export.

81. Collector's Record of Daily Attendance of Employees.

84. Collector's Record of Issue of Stamps for Rectified Spirits.

85. Special Record of Storekeeper and Gauger at Registered Distillery.

86. Deputy Collector's Record of Cigar Manufacturers' Returns, Special-Tax Payers and Registers.

87. Record of Reports on Form No. 350.

88. Storekeeper's Record of Spirits in General Bonded Warehouses. This record for general bonded warehouses is similar to Record 18 for distillery warehouses, and will be used in the same manner and in accordance with the instructions printed on the inside page of the cover.

* 221 to be used only for entries of oleomargarine tax paid prior to July 1, 1902, but disposed of subsequent to said date. A separate book must be used for oleomargarine (each of the classes), adulterated and renovated butter, respectively.

89. Collector's Record of Spirits in General Bonded Warehouses. This record will be used in accordance with the instructions printed on the inside page of the cover.

92. Collector's Record of Filled Cheese.

93. Record of Reports on Form 384.

95. Record of Reports on Form 401.

96. Storekeeper's Record of Tax-paid Spirits at Bottling Warehouse.

97. Storekeeper's Record of Spirits Bottled in Bond for Export.

98. Record of Sales of Snuff and Tobacco Stamps to Manufacturers.

99. Record of Gauging Instruments, Locks and Weighing Beams.

100. Record of Special Permits Issued to Manufacturers of Tobacco and Cigars.

105. Collector's Record of Mixed Flour.

108. Daily Record of Mixed Flour Stamps Sold.

109. Daily Record of Case Stamps Sold.

110. Record of Reports on Form 439.

111. Record of Tobacco Material Transferred from one Manufacturer to Another.

113. Record of Fortification of Sweet Wine.

115. Record of Stills and Distilling Apparatus.

117. Stenographer's Note Book (pen).

118. Stenographer's Note Book (pencil).

119. Record of Reports on Form 496.

120. Daily Record of Uncolored Oleomargarine Stamps Sold.

121. Daily Record of Adulterated Butter Stamps Sold.

122. Daily Record of Renovated Butter Stamps Sold.

123. Record of Bonds and Applications for Withdrawal of Alcohol, Free of Tax.

124. Record of Spirits Examined.

125. Binders, size 5½ by 9¼.

126. Record of Reports on Form 555.

127. Daily Record of Denatured Alcohol Stamps.

128. Officer's Record of Alcohol Received in Denaturing Bonded Warehouses.

129. Officer's Daily Record of Denaturants Received and Used at Denaturing Bonded Warehouse.

130. Officer's Record of Operations at Denaturing Bonded Warehouse.

131. Collector's Record of Alcohol and Denaturants Dumped at Denaturing Bonded Warehouse.

132. Collector's Record of Distillers, Dealers, and Manufacturers in Denaturing Alcohol.

133. Officer's Record of Alcohol Recovered and Redenatured at Manufacturer's Storeroom.

134. Collector's Record of Alcohol Restored and Redenatured at Manufacturer's Storeroom.

135. Officer's Record of Recovered Alcohol to be Restored and for Redenaturing at Restoring and Redenaturing Plant.

136. Officer's Record of Recovered Alcohol Restored and Delivered for Redenaturing at Restoring and Redenaturing Plant.

137. Collector's Record of Operations at Restoring and Redenaturing Plant.

138. Index to Records No. 11 and 13.

139. Storekeeper-Gauger's Record of Alcohol and Denaturants Dumped and Denatured Alcohol Removed from Industrial Distillery.

140. Collector's Record of Transactions at Industrial Distillery.

141. Officer's Record of Alcohol Received at Central Denaturing Bonded Warehouse.

142. Office Record of Transactions at Central Denaturing Bonded Warehouse.

143. Collector's Record of Alcohol Shipped to, Denatured in, and Withdrawn from, Central Denaturing Bonded Warehouse.

144. Record of Offers in Compromise, Revised Statutes, Sections 3208, 3229, and 3460, and Claims on Form 627 made under provisions of act of May 27, 1908. (See Treasury decision 1373, June 5, 1908.)

Records 56 and 114 superseded by copies of schedules 56, 63, 85, and 469, and copy of Form 44 with Form 623. T. D. 1284, dated Dec. 5, 1907.

**SCHEDULE OF ARTICLES AND OCCUPATIONS SUBJECT TO TAX ON AND AFTER
JULY 1, 1908.**

TAXES PAYABLE BY STAMP.

Special taxes.

	<i>Rate of tax.</i>
Rectifiers of less than 500 barrels a year.....	\$100.00
Rectifiers of 500 barrels or more a year.....	200.00
Wholesale liquor dealers.....	100.00
Retail liquor dealers.....	25.00
Wholesale dealers in malt liquors.....	50.00
Retail dealers in malt liquors.....	20.00
Manufacturers of stills.....	50.00
And for stills or worms, manufactured, each.....	20.00
Brewers :	
Annual manufacture less than 500 barrels.....	50.00
Annual manufacture 500 barrels or more.....	100.00
Manufacturers of filled cheese.....	400.00
Wholesale dealers in filled cheese.....	250.00
Retail dealers in filled cheese.....	12.00
Manufacturers of oleomargarine.....	600.00
Wholesale dealers in oleomargarine artificially colored in imitation of butter.....	480.00
Wholesale dealers in oleomargarine free from artificial coloration.....	200.00
Retail dealers in oleomargarine artificially colored in imitation of butter.....	48.00
Retail dealers in oleomargarine free from artificial coloration.....	6.00
Manufacturers of adulterated butter.....	600.00
Wholesale dealers in adulterated butter.....	480.00
Retail dealers in adulterated butter.....	48.00
Manufacturers of process or renovated butter.....	50.00
Manufacturers, packers, or repackers of mixed flour.....	12.00

Tobacco and snuff.

Tobacco, however prepared, manufactured and sold, or removed for consumption or sale, per pound.....	.06
Snuff, however prepared, manufactured and sold, or removed for consumption or sale, per pound.....	.06

Cigars and cigarettes.

	<i>Rate of tax per thousand.</i>
Cigars of all descriptions made of tobacco, or any substitute there- for, and weighing more than 3 pounds per thousand.....	\$3.00
Cigars of all descriptions made of tobacco, or any substitute there- for, and weighing not more than 3 pounds per thousand, 18 cents per pound.....	.54
Cigarettes weighing not more than 3 pounds per thousand and of a wholesale value or price of more than \$2 per thousand, 36 cents per pound.....	1.08
Cigarettes weighing not more than 3 pounds per thousand and of a wholesale value or price of not more than \$2 per thousand, 18 cents per pound.....	.54
Cigarettes weighing more than 3 pounds per thousand.....	3.00

Distilled spirits, etc.

	<i>Rate of tax.</i>
Distilled spirits, per gallon.....	\$1.10
Stamps for distilled spirits intended for export, each.....	.10
Except when affixed to packages containing two or more 5-gal- lon cans for export.....	.05

	Rate of tax.
Case stamps for spirits bottled in bond-----	\$0.10
Wines, liquors, or compounds known or denominated as wine, and made in imitation of sparkling wine or champagne, but not made from grapes grown in the United States, and liquors not made from grapes, currants, rhubarb, or berries grown in the United States, but produced by being rectified or mixed with distilled spirits or by the infusion of any matter in spirits, to be sold as wine, or as a substitute for wine, in bottles containing not more than 1 pint per bottle or package-----	.10
Same, in bottles containing more than 1 pint, and not more than 1 quart, per bottle or package-----	.20
(And at the same rate for any larger quantity of such merchandise, however put up or whatever may be the package.)	
Grape brandy used in the fortification of pure sweet wine under an act approved June 7, 1906 (to be assessed), per gallon-----	.03
<i>Fermented liquors.</i>	
Fermented liquors per barrel, containing not more than 31 gallons. (And at a proportionate rate for halves, thirds, quarters, sixths, and eighths of barrels.)	1.00
More than one barrel of 31 gallons, and not more than 63 gallons, in one package-----	2.00
<i>Oleomargarine.</i>	
Oleomargarine, domestic, artificially colored to look like butter, of any shade of yellow, per pound-----	.10
Oleomargarine, free from coloration that causes it to look like butter, of any shade of yellow, per pound-----	.004
Oleomargarine, imported from foreign countries, per pound-----	.15
<i>Adulterated butter, and process or renovated butter.</i>	
Adulterated butter, per pound-----	.10
Process or renovated butter, per pound-----	.004
<i>Opium.</i>	
Prepared smoking opium, per pound-----	10.00
<i>Playing cards.</i>	
Playing cards, per pack, containing not more than fifty-four cards--	.02
<i>Filled cheese.</i>	
Filled cheese, per pound-----	.01
Same, imported, per pound-----	.08
<i>Mixed flour.</i>	
Mixed flour, per barrel of 196 pounds, or more than 98 pounds----	.04
Half barrel of 98 pounds, or more than 49 pounds-----	.02
Quarter barrel of 49 pounds, or more than 24½ pounds-----	.01
Eighth barrel of 24½ pounds or less-----	.004
(Mixed flour imported from foreign countries, in addition to import duties, must pay internal-revenue tax as above.)	

TAXES NOT PAYABLE BY STAMP.

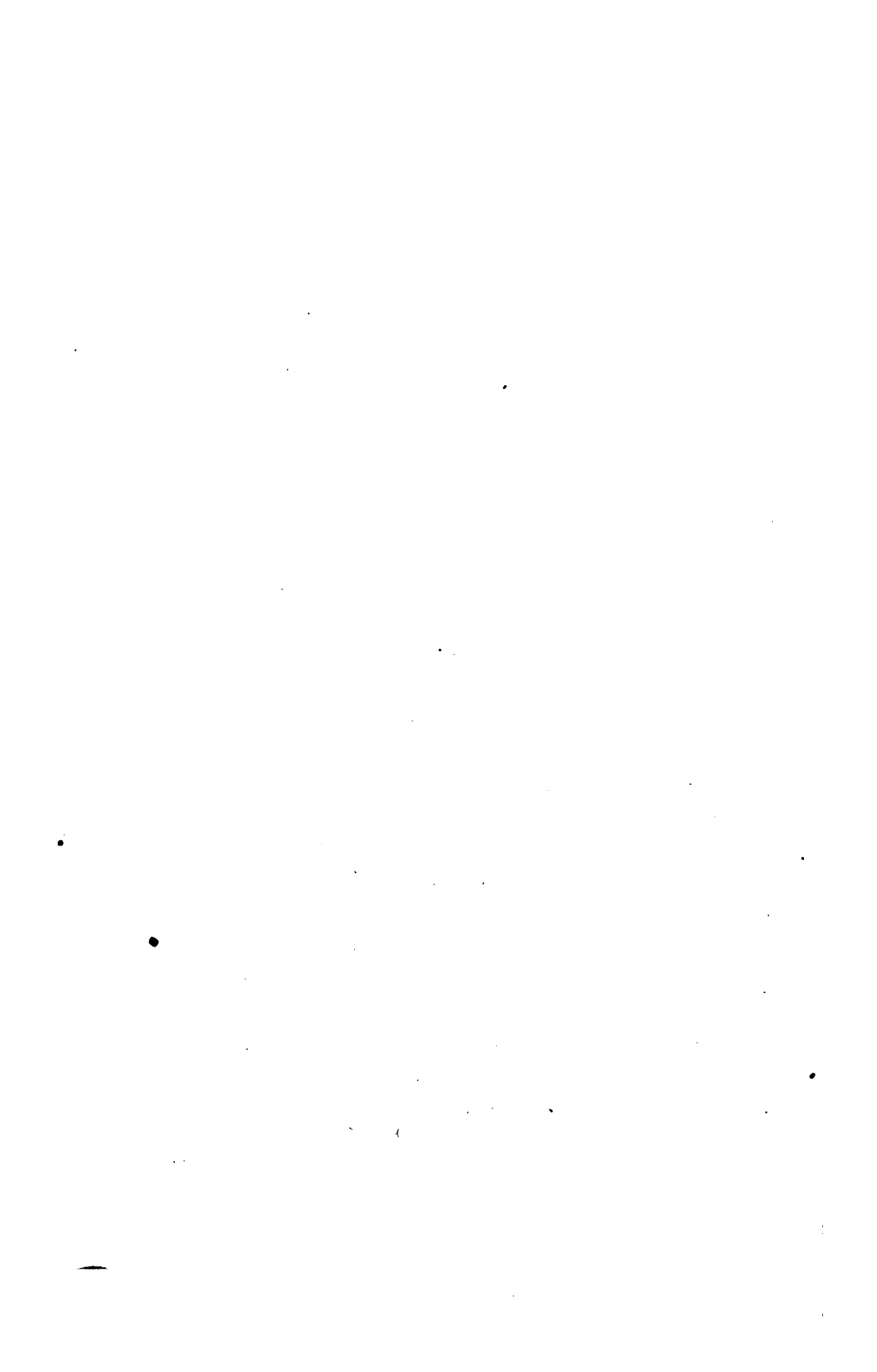
1. Circulation issued by any bank, etc., or person (except a national bank taxed under sec. 5214, Rev. Stat., and sec. 13, act March 14, 1900), per month----- $\frac{1}{2}$ of 1 p. c.
2. Circulation (except national banks) exceeding 90 per cent of capital, in addition, per month----- $\frac{1}{2}$ of 1 p. c.
3. Banks, etc., on amount of notes of any person, State bank, or State banking association, used for circulation and paid out-- 10 per cent.
4. Banks, etc., bankers, or associations, on amount of notes of any town, city, or municipal corporation paid out by them----- 10 per cent.

	Rate of tax.
5. Every person, firm, association, other than national-bank associations, and every corporation, State bank, or State banking association, on the amount of <i>their own notes</i> used for circulation and paid out by them-----	10 per cent.
6. Every such person, firm, association, corporation, State bank, or State banking association, and also every national-banking association, on the amount of notes of any person, firm, association, other than a national-banking association, or of any corporation, State bank, or State banking association, or of any town, city, or municipal corporation, used for circulation and paid out by them-----	10 per cent.
7. On deficiencies in production of spirits.	
8. On spirits which excess of materials used should produce under survey.	
9. On fruit brandy required to be produced from materials used and not reported.	
10. Penalties of 50 per cent and 100 per cent incurred by taxpayers for failure to make certain returns showing liability, or for making false returns, respectively.	
11. Three cents on each taxable gallon of grape brandy used in the fortification of pure sweet grape wine.	
12. Payable by stamps not paid at the time and in the manner required by law.	
13. Fees of \$1 for 100 words or fraction thereof authorized by law to be charged by collectors for furnishing certified copies of lists of special taxpayers upon application of prosecuting officers of any State, county, or municipality.	
14. Offers for real estate pending advertisement and sale.	
15. Gross proceeds of sales and rentals of lands belonging to the Government, acquired in internal-revenue cases.	
16. All judgments and moneys, recovered or received for taxes, costs, forfeitures, and penalties arising in internal-revenue cases, except when the taxes are payable by stamp as provided by section 3458, Revised Statutes.	
17. Penalty of 5 per cent for failure of taxpayers to pay assessed taxes within the time limited by law.	
18. One per cent a month interest required by law to be paid by a taxpayer on an assessed tax, such interest to run until the assessment shall have been paid.	
19. Offers in compromise in civil or criminal cases arising under the internal-revenue laws.	
20. Gross proceeds of seizure sales, less amount required for stamps, if any.	
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22. Gross proceeds of sales of property, less amount required for stamps, title to which was secured by reason of failure to sell for an amount sufficient to pay the tax. (Sec. 3192, Rev. Stats.)	
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25. Deficiencies in collectors' bonded accounts, including tax and penalty on fermented liquors removed in bond for export, and tax on distilled spirits removed in bond for export, unaccounted for, not theretofore assessed.	
26. Penalties for validating instruments.	
27. All other collections of a miscellaneous nature.	

JOHN G. CAPERS,
Commissioner.

Approved.

GEO. B. CORTELYOU,
Secretary.



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